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Town of Greenland

2015 Annual Report



For the year ended December 31, 2015

TOWN OF GREENLAND

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|--|--------------|-------------------|--------------------|
| Town Clerk/Tax Coll. | Office Hours | Monday | 10:00 AM - 6:00 PM |
| 431-7111 ext. 1 | | Tuesday - Friday | 8:30 AM - 4:30 PM |
| Town Office | Office Hours | Monday - Friday | 8:30 AM - 4:30 PM |
| 431-7111 | | | |
| 430-3761 (Fax) | | | |
| Building Inspector | | Monday - Friday | 7:30 AM - 4:00 PM |
| 431-3070 or 431-7111 ext. 107 | | | |
| Police Department | Office Hours | Monday - Friday | 9:00 AM – 4:00 PM |
| 431-4624 | | | |
| Emergency | | | |
| 911 | | | |
| Health Officer | | 799-0799 | |
| Animal Control Officer | | 431-4624 | |
| Weeks Library | Hours | Monday - Thursday | 10:00 AM - 8:00 PM |
| 436-8548 | | Friday | 10:00 AM - 5:00 PM |
| Email: weekspl@comcast.net | | Saturday | 9:00 AM - 1:00 PM |
| Website: www.weekslibrary.org | | | |
| Twitter: http://twitter.com/WeeksPubLibrary | | | |

Meetings

| <u>Board</u> | <u>Location</u> | <u>Date</u> | <u>Time</u> |
|------------------------------|------------------|--|-------------|
| Selectmen | Town Office | Every other Monday | 7:00PM |
| Planning Board | Town Office | 1 st & 3 rd Thursdays | 7:00PM |
| Zoning Board | Town Office | 3 rd Tuesday | 7:00PM |
| Conservation Comm. | Town Office | 2 nd Wednesday | 7:00PM |
| Library Trustees | Weeks Library | 2 nd Tues., Childs. Room | 4:30PM |
| Fire Department | Fire Station | 2 nd , 3 rd , 4 th Tuesdays | 6:30PM |
| School Board | Greenland School | 3 rd Monday | 6:30PM |
| Recreation Comm. | Greenland School | 1 st Wednesday | 7:00PM |
| Budget Committee | Town Office | As needed / posted | |
| Mosquito Control | Town Office | As needed / posted | |
| Trustee of Trust Fund | Town Office | As needed / posted | |
| Cemetery Trustees | Town Office | 4 th Tuesday | 7:00PM |

Visit the Town of Greenland's Web Site: www.greenland-nh.com for meeting agendas, minutes, important forms and up-to-date information.

COVER PHOTO: **Greenland's Last Town Meeting**

Annual Reports
of the
Town of Greenland
New Hampshire

FOR THE FISCAL YEAR ENDING
DECEMBER 31, 2015

AS COMPILED BY THE TOWN OFFICERS

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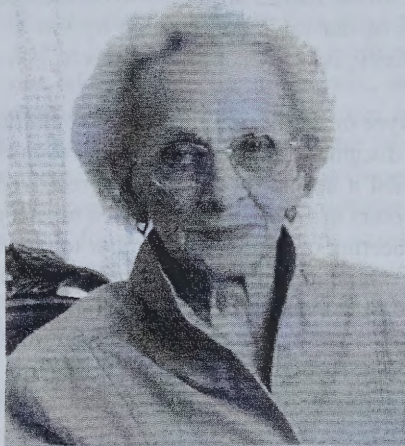
This report is available online at www.greenland-nh.com

~ DEDICATION ~

This year's Annual Report is dedicated to the memory of the following persons who served in Town government positions - both elected and appointed, as well as those persons who were active in community service. An appreciative community honors their years of public service.



« M. Shirley Hoonhout 05/16/15 »



Shirley was a very respected and dedicated member of our community. She began her long career in Greenland as the Deputy Town Clerk/Tax Collector back in 1970; becoming the Town Clerk/Tax Collector in 1972. She treated everyone the same, holding them to the laws governing the Town Clerk and Tax Collector. Shirley served the Town faithfully and with integrity for over 30 years until her retirement in 2002. As a member of the community, Shirley also directed the choir of the Greenland Community Church for 32 years, until 2002, when she retired. She will be greatly missed.

« George C. Saunders 8/26/15 »

George was very respected in our community and is missed. In 1968, he became a well-known and highly respected police officer, serving the community for many years. You may also remember him working at the Greenland Mobil station, where he worked for over 20 years, retiring in 2007.

« Adele Wick 9/27/15 »

Adele was a dedicated member of our community. She joined the Recycling Committee in 2001 and served for two years until 2003. Adele also was very involved in the Weeks Public Library, serving as a Library Trustee from 2002 until 2013. She will be missed by all who had the pleasure of knowing her.

1865: Final battles, and “the dawn of peace”

As 1865 began, Greenland continued to try to contribute to the North's war effort. On January second, two of the town's three Republican selectmen signed a promissory note to Portsmouth businessmen William Jones and Son for \$773.28, to be repaid "with Interest from Jany 1st 1865 on or before the 1st day of April 1865." The money so obtained may have helped the town persuade John Cobb, a native of Austria, and John Pryce, from Sweden, to join enlistees credited to Greenland who entered the Navy in early January. A local man named Lewis Warren also enlisted, but was credited to Lancaster, for some reason. Greenland's "deficiency in quota," said to be 16 on January 30th, was reduced to four by March 11.

Although the absence of a Clement March diary for 1865 makes it hard to keep track of political activity in town prior to town meeting on March 14, a letter from the selectmen of Stratham to those of Greenland, dated the 13th, shows that March's opponents were alert to his plans to increase the number of Democratic votes cast there:

To whom it may concern

This is to certify that the following names are borne upon the check list of the town of Stratham and are still as we consider residents of our town and entitled by law to a right to vote in said Stratham at this annual Meeting: George E. Kelly, Asa J. Chapman, James S. Leavitt, said names having been borne upon our check list for years past.

Leavitt was already an employee on the March farm, and would be charged with illegal activity at the meeting. This appears to be the only document in town records that refers to possible Democratic trickery that year. Whether other such letters accompanied it at one time, and were removed, and, if so, by members of which party (the Democrats gained a majority of voters in 1866), must remain a mystery.

The account of the first town meeting of 1865 most familiar to Greenland people is the one on pages 210-212 of M. O. Hall's Rambles Through Greenland in Rhyme (published in 1900), copied "From the Portsmouth Journal of 1865." The article referred to appeared in the weekly Journal of March 18. Given Hall's political preferences, it need hardly be repeated that the Journal was a strongly Republican organ, at a time when news columns and editorials were less clearly distinguished than they (usually) are today. Although he didn't mention the fact, Hall actually made about thirty-five minor changes in the original text, for unknown reasons. The original text reads:

THE GREENLAND RIOT.

The little town of Greenland was the scene of a disgraceful riot on Tuesday, the day of election of State and town officers; and as many versions of the circumstances are abroad, we will give a plain statement of the facts as we have learned them from conversation with individuals present.

To begin at the beginning. It is well known that the millionaire [Clement March], ever since he deserted his old friends and joined the faction of the late ex-President [Franklin Pierce], has used every means in his power to turn the vote of this loyal town to his own party purposes. In furtherance of this plan, great exertions were made by said millionaire at the Spring election of 1864, himself being the candidate for Representative; but the Copperheads as is well known, were foiled at every point, and the little town still remained upright in its loyalty.

The millionaire now gave out that the town should be turned, at whatever cost, and that to ensure his purpose he would bring into it men enough to effect it. Accordingly in September last, just in season for a six months' residence, he imported a colony of shoemakers and blacksmiths, built shops and houses, bought farms and other houses, and went deeply into the profitable job of making shoes and shoeing horses; for our millionaire, though profuse in his expenditures, has a keen eye for the investment of the large fortune lately fallen to his possession. These new comers immediately notified the Town clerk of their arrival, claiming the right of citizenship. But as the time of election drew near, the Selectmen were advised by learned counsel, that as these men came into the town for the express purpose of affecting the election, many of them having families elsewhere and their names retained on check lists in other towns, they ought not to be allowed to vote. Acting upon this advice and in accordance with their own views, the Selectmen, on the morning of the election, refused to put their names on the check list, and great confusion and shouting immediately took place, with all sorts of threats and exclamations. Quiet being restored, the warrant was read, and votes called for Moderator. A very few votes were thrown, when the employees of the millionaire crowded the stand so as to prevent access to the ballot box. The row now commenced, and some fighting took place, but without much damage on either side.

The scene is thus described by [the Democrats'] own party organ in this city [the March 17 States & Union]: --

"When the polls were opened, one of the disfranchised men offered his vote for Moderator, to the chairman of Selectmen, who held the ballot box. The vote was refused, which was the signal for a very summary cleaning out of the Town House, the hasty skedaddle of the valiant Selectmen and the indefinite postponement of the election in that town. In the fury of the moment, the various articles of furniture and several specimens of loyal paraphernalia were pretty essentially smashed. Some bellicose policemen of Portsmouth, who had previously been called to protect the Selectmen in the consummation of their outrage upon the Democracy of Greenland, suddenly found their own courage sadly at fault, and beat an incontinent retreat. The Democracy were soon masters of the field, and, as we go to press, this Thursday P. M., they still hold it."

The stage is elevated above the floor of the Hall about three and a half feet, and it is understood that no person should be there except the officers of the town; but three noisy Copperheads, two of whom signed the famous letter of 1864, had taken position beside the table on the stage, and at a signal given by these intruders, a rush was made for the stage -- the tables and benches overthrown and smashed, the stove was broken to pieces, panels were knocked out of the doors, the ballot-box seized by one of our millionaire's principal workmen [James S. Leavitt, of Stratham], the Town Clerk's records were seized and carried off by a Newburyport architect [Rufus Sargent], another of his employees, and very soon everything came to a standstill. The Selectmen soon retired, and comparative quiet was restored. In the afternoon, however, the Copperheads rallied under the auspices of a prominent contractor [Albert Blaisdell], were addressed by the millionaire, and they kept up their orgies till past midnight. [The 1864 letter referred to, concerning a man whom both parties appear to have wanted to recruit, was signed by George E. Brackett, whom the Journal called "the postmaster lately removed in (Greenland)," Daniel Philbrick, and Charles A. Dearborn, whom the paper called "also zealous Copperheads."]

It may not be amiss to add, as closely connected with these proceedings, that the millionaire was arrested on Monday, the day previous to the election, for non-payment of his taxes, but was rescued by a prominent counsellor of Portsmouth [probably Albert R. Hatch], who had him in charge. This being a little too serious, the counsellor found it necessary to give a written obligation to surrender the prisoner or pay the tax on Wednesday, and this latter alternative we understand was effected.

Although the matter is disgraceful to those who engaged in it, it only results in Greenland being left without a Representative. The old Republican board of town officers hold over for another year.

Other Republican papers tended to agree with the Journal's account. According to the March 15 Chronicle, "the row was caused by a gang of copperheads, immediately on the rejection of the vote of a blatant fellow, whose name the Selectmen had previously and deliberately refused to put on the check list." The American Ballot of Exeter, a former "Know-Nothing" paper which had long been Republican, said on March 16 that "Hon. Clement March, the wealthy nabob of the town, has frequently expressed the determination within the past four or five years [sic], to make the place of his residence a democratic town, and in order to effect it has resorted to desperate measures. Being defeated last year as a candidate for representative, he determined upon a scheme of colonization, and some six or seven months ago hired some thirty or forty shoemakers, located them in the town, bought stock and set them at work. As the purpose of the movement was evident, and the men might be discharged as soon as election was over, the Selectmen refused to put upon the check list the names of those who had no families, on the ground that their residence in the town was only temporary. Soon after the balloting commenced one of the men whose name had not been placed on the list offered a vote, which was refused, and then the Democracy started a riot, overturned the table and the ballot box, carried off the check list, and effectually broke up the meeting."

When Greenland's Democrats carried the town for a second time, in 1867, they ordered that the record of the 1865 meeting kept by Town Clerk Charles A. Clark be "expunged." However, they neglected to destroy it. It reads:

The chairman of the board of Selectmen called the meeting to order, read the warrant and requested the voters to bring in their votes for Moderator, about thirty votes were cast when a simultaneous rush was made for the Ballot Box, Check list and Book of Records by the democrats, and a scene of confusion and destruction followed, the ballot Box destroyed, the Book of Records carried off, the Check list the only thing saved, and this Meeting broke up. At the end of the week the Record Book was returned in a very defaced condition.

On the 17th, the States and Union printed a Democratic version of the events of the interrupted meeting:

The election in Greenland was not the most peaceable and quiet affair that ever happened. In fact, it was no election at all. There were over twenty Democratic voters whose right to the elective franchise was as clear as that of any other citizens of New Hampshire, but whose names the Abolition selectmen positively refused to put upon the checklist. This outrage was so monstrous, that the Democracy resolved not to submit to be thus cheated out of their dearest rights. The Selectmen knew that, with these names upon the check-list, the town would be sure to go Democratic. And in the absence of any other reason -- for the Selectmen had no other -- it is clear to everybody that this one was, in their minds, all-sufficient. On the other hand, it became the imperative duty of the Democracy to assert and maintain their rights in the only way left, as they thought, under the circumstances. They had, in years past, been cheated by the shameful course of the Selectmen, either in refusing to put the names of Democrats upon the list, or by putting on those opponents of the Democracy who had no shadow of right to vote in that town. In pursuance of legal advice, the Democrats resorted to legal process, or what was once legal process in this State for redress. But owing to the peculiar construction of courts, juries, &c., no satisfaction could be obtained.

But this process of disfranchising Democrats in Greenland was attempted once beyond the bounds of endurance last Tuesday.

[Here appeared the lines, beginning with "When the polls were opened" and ending with "they still hold it," that were quoted by the Journal in the above extract from that paper.]

Now, while we regret this state of things, and feel indignant that it should have been provoked by those acting as the professed and the chosen guardians of justice and the right in that town, still we glory in the grit and pluck of the Democracy. Longer forbearance would only have resulted in deeper injury, with no hope of redress. They refused to be disgraced, and took the defence of their rights into their own hands as freemen have the right to do, when all other means have failed. The sole responsibility in this matter rests with the Selectmen, and it is high time that they and all such as they understand that the indisputable rights of Democrats cannot be trampled upon with impunity, and that if the thing is undertaken, then justice must be vindicated on the spot, let the consequences be what they may.

The Democracy of Greenland, after the scenes of the day had closed, assembled in full force at the Brackett Academy, in the evening of the 14th, Hon. Albert Blaisdell in the chair, and Howard T. Marston, Esq., Sect'y.

On motion of Thomas J. Berry, Esq., the following resolutions were unanimously adopted:

Resolved, That the acts of the Selectmen in rejecting the applications of over twenty citizens, who have resided in this town for the last six months, to have their names placed on the check-list, and refusing to give any reason therefor, meets our unqualified disapprobation, and should subject them to the full penalties of the law for their misconduct.

Resolved, That this meeting will maintain said citizens in bringing to condign punishment the Selectmen who have been guilty of the greatest dereliction of duty.

Voted, that the Secretary send a copy of these resolutions to the States and Union office for publication, and request all Democratic papers to copy [them] throughout the State.

As she had done the year before, Antoinette Bartlett kept her brother Ezra informed about Greenland affairs. On March 18, she wrote:

I did not hear about the Greenland Town Meeting till last night. They had great times, that even a Southron ought to be ashamed of -- a great riot among March's men. He staid off nearly all Summer, probably to put them off their guard, but they suspected what might be coming. 6 months ago, he moved a Colony of Shoe makers into Greenland, so that they could become voters, &c. but the Select men were advised not to allow them to vote as their families were not there; & that so enraged them, that they broke up the Ballot Box, and the tables, and threw over the Stove and funnel & had a regular fight and acted just as badly as they could so that they could have no Election. Jim Leavitt of Stratham who is one of March's foremen was a ringleader [and] broke the Ballot Box -- & I heard they had him under \$1000 Bonds. They attacked Gus Peirce [William Augustus, another son of Col. Joshua] but I did not hear the results.... March did not make his appearance till nearly Election Day, & the day before they arrested him because he would not pay his tax, but he finally concluded it was better to pay it than miss the Town Meeting, so he was released. Every where else Election seemed very quiet.

On April 11, Antoinette had a late addition to make:

I heard Dea[con] Sam[uel] Pickering [1782-1866] was so frightened at Greenland Town Meeting that he thought he was dead -- & got into the wrong place -- & could hardly believe but what he had got into the Infernal regions-- I could not help laughing when Ann [Louisa Weeks, probably] told me of it.

The first major event that followed the March 14 riot was Clement March's selling all his real estate in Greenland, Portsmouth, Epping, and Stratham, for one dollar, on the 18th, to his cousin John J. Pickering of Portsmouth and Attorney Albert R. Hatch, a Greenland native living in Portsmouth, and one of New Hampshire's most prominent Democrats. Although the absence of a March diary for 1865 makes it impossible to be sure, it seems likely this was intended to prevent, or make more difficult, any suits against him that might result from the behavior at the recent meeting of the men he had brought into Greenland during the summer of 1864.

Much commentary on the riot appeared during the second half of March in Portsmouth and Exeter newspapers, particularly the States and Union and the Chronicle; the latter, being a daily, offered much more space to Republican partisans than any other paper. It would be an imposition to quote very many of the letters here, but a fair sample of their content appears on pages 1248 to 1264 of my Greenland history, "A Pleasant Abiding Place," in the Weeks Public Library.

On March 20, two of the accused rioters -- George E. Brackett, of Greenland, and James Leavitt, of Stratham -- appeared before Justice William H. Y. Hackett, Clement March's old Republican political rival, "on a charge of maliciously taking the ballot-box from Mr. Rufus W. Weeks, one of the Selectmen of Greenland, while it was in use at the annual Election on Tuesday, and carrying it away from the possession of the Selectmen. The respondents were ordered to find sureties in the sum of \$300 for their appearance at the next term of the Supreme Judicial Court." The same day, a petition written by Albert Hatch, and signed by 16 Greenland Democrats, was drawn up for presentation to Justice of the Peace A. H. Mellows of Newmarket (also a Democrat, not surprisingly), calling for a second town meeting to be held to elect town officers and complete the business left undone on the 14th. This was eventually scheduled for Saturday, April 22.

On March 25, Charles A. Dearborn and George E. Brackett of Greenland, along with Charles A. Jordan, the blacksmith imported by Clement March the previous September, appeared before Justice Hackett "on a charge of breaking and destroying furniture, at Greenland election." The Greenland men were discharged, according to the Chronicle, while Jordan was bound over for trial.

On April 11, Messrs. Brackett and Leavitt were charged at Supreme Judicial Court in Exeter with "unlawfully and wilfully" carrying away the ballot box which was "then and there being in use at the annual election, " and it was alleged that Jordan "did wilfully and maliciously break, injure, and destroy one table of the value of three dollars, of the goods, chattels, and personal estate of said Town of Greenland." Strangely, although records of testimony at the trial still exist, neither the available court records nor the Portsmouth or Exeter newspapers describe the outcome of the trials. Again, the absence of Clement March's diary for 1865 is unfortunate. In retrospect, it appears that the selectmen did overtax March in 1864; he over-reacted with his colonization scheme; his recruits should have been allowed to vote in 1865, as they would be in 1866; and their reaction at the meeting was excessive. As M. O. Hall summarized things 35 years later: "The men who were engaged in this transaction are now all dead, and probably before they died repented of their doings, for they were carried away by party spirit."

Someone calling himself "STARS AND STRIPES" reported in the American Ballot of the 27th on the resumed town meeting of April 22:

Mr. Editor: -- You will remember that the annual March meeting in this place was broken up by a copperhead riot, so that the vote for State officers and a Representative was lost. But as the old officers of the town held over, the Republicans were content to let things remain as they were. The copperheads, however, petitioned for a new meeting, which was held today [the 22d], and its result will probably cause them to "stay put." The meeting was called to order by the first Selectman and the warrant read, immediately after which a wordy attack was made upon the Selectmen and long seedy arguments urged why those who were rejected at the annual meeting should now be admitted to vote. This argument was maintained principally by the letter writer and brawler of the party [probably Charles A. Dearborn], but as it had no effect upon the firm resolve of the selectmen, our millionaire (?) came to his relief in a motion to adjourn for a week, to enable the town to take the advice of the eminent counsel who saved him on a late occasion from the clutches of the law.

During the discussion the voting for Moderator was going on and Charles W. Hatch Esq. was declared elected by a majority of 21. The vote for adjournment was then taken by yeas and nays, and lost by a majority of 34. The skeddaddling of the copperheads after this was a Bull Run rout, and the remaining business was conducted without further interruption.

An expression of editorial opinion appeared elsewhere in that paper:

The attempt to make a copperhead town of Greenland, a majority of whose citizens are second to none in the State, in point of patriotism, loyalty and good order, has again failed.

We think that Mr. March, whose persistent efforts to change the sentiment of a respectable community to a standard of his own, will, if he has any penetration, see the difficulty of the task he has undertaken. [The writer's passion seems to have overcome his syntax here.] There are those in the town who regard March's conduct as proceeding from a disordered brain, and the propriety of the selectmen placing him under guardianship to prevent the further waste of his property in this and other foolish expenditures at home and abroad has been seriously contemplated.

In the meantime, the war which had given rise to Greenland's recent expressions of ill feeling was in the process of being finished. On April 1, a battle which loosened the Confederates' hold on Petersburg and their capital of Richmond was fought at a road junction called Five Forks, west of Petersburg. The railroads which supplied both cities from the south fell into Union hands. Lee's army left its lines and marched westward, and the Union army entered Richmond on Monday, April 3. (On the same day, the Greenland Congregational Society not only voted to "raise by subscription five hundred dollars for their Pastor the present year," but authorized its trustees "to take legal measures to collect the legacy bequeathed to the Society by the late Francis March Esq.") On April 9, the Confederate Army of Northern Virginia was surrendered to the Army of the Potomac at Appomattox Court House, Virginia. On April 26, Generals Sherman and Johnston signed a similar agreement surrendering the remainder of the Confederate army.

The day following Lee's surrender, the offices at the corner of Penhallow and Daniel Streets in Portsmouth occupied by the States and Union, whose frequently racist and libelous contents had irritated Union loyalists for more than two years, were effectively dismantled by a mob which may have contained a large proportion of Navy Yard workers. A good brief account of the event is in Richard E. Winslow III's "Constructing Munitions of War": The Portsmouth Navy Yard Confronts the Confederacy, 1861-1865. Editors of Republican papers in the area expressed their horror at the occurrence, with just a hint of glee behind the regrets. The paper's editor, Joshua L. Foster, later became the originator of Foster's Daily Democrat, in Dover.

Thursday, April 13, was Fast Day. Not knowing that President Abraham Lincoln would be fatally shot on the evening of the next day (Good Friday), Rev. Edward Robie preached a hopeful sermon, based on Psalm 46, verses 8-11:

There are some who scorn the idea that God has had any thing to do with the war that has been upon us now these four years, and which we trust is drawing to a close in the triumph of government over a wicked and most unreasonable rebellion. But their view is manifestly opposed to the clear teachings of History and of the word of God

We were erecting a mighty barrier to the progress of the Kingdom of Christ. We were cherishing an iniquity more abominable than any the Sun elsewhere shone upon -- and it was growing with our growth, and strengthening with our strength. Slavery & Christianity cannot stand together. One or the other must yield, and since slavery was unwilling to yield God hath smitten it dead....

Many are the lessons taught us by this war, and which need to be thoroughly learned by the people. One is the sacredness of civil government.... Government is a Divine institution, notwithstanding the abuse of it.... There is reason to hope that the sufferings through which we have been called to pass as a nation, and especially those portions of the nation which had rebelled against the central authority, will impress a lesson upon the American people with regard to the necessity of obedience to constitutional authority such as will not be forgotten for many generations.

Another lesson taught by the war is the duty of good men to take part in the political affairs of their country.... A prominent cause of our past troubles has been a neglect of this duty by Christian men The idea that the pulpit has nothing to do with politics is treason to the kingdom of God.... They only can object to religion having anything to do with politics whose politics is of such a nature that religion can not mix with it.

Another lesson taught by the war is the necessity of our being more of a homogeneous people than we have been. We have had in our land two forms of civilization contending for the mastery,... one built on slavery, the other on free labor. It is a wonder that we continued without a civil war so long -- that we continued a united people for 80 years.... Which side the nation will choose is now clear; which side God will approve and bless is still more clear and certain.

Lastly, and also first of all -- The war has taught us to cherish faith in the ever-advancing Kingdom of God -- to acknowledge his hand in the events of history, and to rely upon him for success.... Wars are necessary to remove those barriers which nations in the depravity & selfishness of their hearts are ever disposed to erect against the progress of Christian righteousness and truth. But whether through wars or through peace, God's kingdom is advancing.

In his well-known book Myths After Lincoln, historian Lloyd Lewis stated that "Scores, perhaps hundreds, of clergymen explained" after Lincoln's assassination "that God had removed Lincoln because the good man had been too merciful, too forgiving toward the Southerners, those enemies of the Lord.... The belief that [Vice President] Andrew Johnson was a better man than Lincoln for the nation in its present need was a favorite theme with many clergymen.... Considering the inestimable damage done to the Republic by the blindly careering Republican party during the four years of Johnson's futile Presidency, it was respectfully wondered in later years if the clergymen had, after all, reported God's plan so accurately to their listeners.... In general, the clergy seemed to think that the pouring out of Lincoln's blood was of more value than the continued use of his brain." The eventual failure of Reconstruction, and the gradual re-subjection of so many ex-slaves to their former masters, which a living Lincoln might have been able to help prevent, was no part of their expectations. Mr. Robie was no more prescient in these matters than anyone else.

The funeral of President Lincoln in Washington took place on Wednesday, April 19; memorial services in Portsmouth and Greenland were held the same day. On the following Sunday, the 23d, Mr. Robie took for his text Lamentations 4, 20: "The breath of our nostrils, the anointed of the Lord, was taken in their pits, of whom we said, Under his shadow we shall live among the heathen."

As but few were present at the services in this house on Wednesday, it not being known or expected that services would be held, I have thought it proper to make the same subject the topic of remark this morning, though at the risk of repeating what was then said, for indeed the lessons to be learned from an event which put a nation in mourning are not soon to be forgotten....

A great and good man has fallen in Israel, one whom God raised up for the times, one who acknowledged the guiding hand of God -- one who sought guidance from God by reading the word of God & by prayer. It is a great loss to lose such a man from the Presidency of the nation, and well is it that the nation should feel it. Perhaps we were trusting too much in his wisdom.... The feeling of the nation with regard to rebellion was beginning to tone down -- to subside -- we were in danger of healing the breach slightly, we were going to let the rebels off too easily. Perhaps our beloved & honored President would have been too lenient, but now God has screwed up the feeling of the nation to an intensity of hostility to rebellion unknown before, and has placed at the head of the nation one who is determined that the leaders of rebellion should be punished with the utmost severity that is possible. Is there not a Providence in this direction? I believe there is. The chief danger of the American people in relation to crime is to let the criminal fare too well.... A holy indignation against sin and a desire to have the criminal punished is one of the Christian virtues. If we do not have it in lively exercise, we need to pray for it....

Abraham Lincoln is no more our President -- but we have a President, and our devoted allegiance is now due to him. The divine right of the state is now invested in him, and our duty is to be loyal to him, as the representative of the authority and sovereignty of the nation.

In May and June, extensive repairs were made to the "Sawmill Bridge" over Winnicut River. William H. L. Brackett, of Union Mills, located on the east side of the river near the bridge, billed the town for \$23.21 for sawing 7751 feet of pine boards at a cent for each 3 1/3 feet. Enoch H. Clark and Rufus W. Weeks got \$1.50 a day for the timber-hauling labor of their oxen. George Weeks contributed over 3000 feet of timber, and the work of his oxen and farm hands. George B. Brackett was paid \$1.50 a day for both hauling logs and working on the bridge.

According to an article in Volume Four of Battles and Leaders of the Civil War, between June 21st and 28th, 1865, the Confederate raider Stenandoah, whose captain hadn't been informed formally that the war was over,

approaching Behring [sic] Strait...fell in with the New Bedford whaling fleet. In the course of one week...twenty-five whalers were captured, of which four were ransomed, and the remaining twenty-one were burnt. The loss on those twenty-one whalers was estimated at upwards of \$3,000,000.

This would have been of little interest to Greenland people at the time. However, the August 28 Chronicle announced the arrival in Portsmouth of

our friend Capt. Orlando G. Robinson, of this city, from Behring's Straits via San Francisco, having lost his ship [the Gipsy] by the hands of the pirate Shenandoah, now cruising in the Arctic regions.

Captain Robinson, from Tisbury, Mass., had married a Portsmouth woman in 1861. They lived in Portsmouth until 1868, when he bought from Samuel and Lucy Hatch the house that still stands at 261 Post Road, which had been built around 1852. The Robinsons remained Greenland residents until 1876, when they sold their house and moved to New Bedford. Captain Robinson claimed he was owed \$9361 for the loss of his ship, but was granted only \$6971 by a Court of Claims in 1875.

The Chronicle of July 15, 1865 contained an article concerning a ship's figurehead that hung on the porch of Clement March's mansion at today's 75 Portsmouth Avenue. It came from a ship named the Creole, which was infamous for having been a one-time slave ship, whose occupants rose up in 1841, killed or overpowered the crew, and took the ship to Nassau in the Bahamas. There the slaves were freed by court order, and the ship converted to an ordinary cargo vessel. It was driven ashore and wrecked on Madeira in 1842, and Consul John Howard March took the figurehead into his home. After his death in 1863, it was conveyed to Greenland, where it remained until 1928, when it was sold for \$50 to the Museum of Fine Arts in Boston. The museum once thought the Creole had been the property of the March brothers (who did own a few ships), but has recently been enlightened on the subject.

In his book Ninety Years at the Isles of Shoals, first published in 1929, Oscar Loughton (1839-1939), a brother of the poet Celia Thaxter, wrote of conveying the first horse on Appledore Island from the Frink house in Greenland to Portsmouth, from which she was shipped to the Shoals in the year 1863. Mr. Loughton's memory appears to have slipped slightly over the succeeding 66 years (one knows the feeling), if one believes the Chronicle for September 7, 1865:

A bona fide live horse, purchased of Judge Butler at Nottingham, by Mr. Oscar Leighton (sic), of the Appledore House, Isles of Shoals, was taken aboard a schooner on Wednesday [the 6th] and towed out by the steamer Pioneer. This is the first animal of the kind which ever set foot on these rugged isles, we believe, -- and the change of climate, scenery, and surroundings must be somewhat novel to the horse.

An occurrence which must have been described in Clement March's 1865 diary, unfortunately now beyond reach, was mentioned in the October 21 Journal:

Ex-President FRANK PIERCE has purchased a snug little place of 40 acres called the Brown Farm, in North Hampton, north side of Little Boar's Head, and about a mile south of the Atlantic House at Rye. With an improved house it will make an elegant, healthful and desirable summer residence.

Clement March often visited Pierce at his new residence, where he spent several months a year. The ex-president's health was breaking down, however, largely owing to excessive drinking, and he would die in 1869.

Town records mention the expenditure of \$12 on November 24, 1865, for a box stove, followed on the 25th by \$2.81 for 22½ pounds of "Sec. hand Funnel, " as well as \$1.30 for 6½ pounds of new funnel. The supplier was Ezra A. Stevens, presumably a Portsmouth hardware-store proprietor. The reason why stove and funnel were needed isn't mentioned in the bill.

On Thanksgiving Day, 1865 -- Thursday, December 7 -- Rev. Edward Robie took as his text Psalm 76, verse 10: "Surely the wrath of man shall praise thee; the remainder of wrath shalt thou restrain." He began by describing what he saw as the chief evils of the late war: the deaths of "more than half a million of our fellow countrymen;" the "waste of property," especially in the South; the war-related "bitterness of spirit, an animosity unparalleled in modern times;" and the "injurious effects of war upon the morals of those engaged in it."

Then Mr. Robie proceeded to "consider some of the reasons for gratitude and joy, in view of the results of the war now closed."

In enumerating the results of the war for which we have reason to be profoundly thankful, it would be unpardonable not to mention the emancipation of the slaves.... How shall slavery come to an end -- this was the ever-recurring question at home & abroad, among all those who had at heart the welfare & honor of the great American republic. Among the various conjectures as to how its end should come, it scarcely ever entered the head of any one to foretell that it would be by the act of the slaveholders themselves, precipitating selfishly into a war for the avowed purpose of establishing & perpetuating their iniquitous system.... Doubtless many difficulties still remain in connection with the condition of the freedmen. The full blessings of freedom cannot be attained in a day or in a year. Many sufferings must attend the negro during his transition state. But the government & the nation are bound by most solemn obligations to respect & maintain his freedom; and the same Divine Providence which hath wrought out so great deliverance for us will give us no trouble with the negro, if we do him no wrong.

Surely Mr. Robie would later be disappointed by the government's failure to prevent the re-establishment of a system of white supremacy in the South, and only to a slightly lesser extent elsewhere. He went on to praise "the complete triumph of government over rebellion, of Federal union over the idea of secession". He mentioned "how many there were at the North who wished success to our enemies, and were ready to join in with them in the overthrow of the government," without naming any local examples. He predicted that "The sentiment of nationality will doubtless grow stronger with increasing years, giving consistency to our government at home and adding to her respectability & power abroadin this mutual harmony of states there will be Liberty & Union, Union & Liberty, now & forever, one & inseparable."

Mr. Robie also praised the "remarkable instances of benevolence & generosity" produced by the war:

Seventy millions of dollars were raised by voluntary contributions for the relief of our sick and wounded soldiers. Thousands of persons of both sexes gave their time & labor, risked life & health to minister aid & consolation to the suffering & the dying. Many learned to give for benevolent objects who had never given anything before, and we trust learned the great lesson of Christianity, which is that it is our highest privilege & blessing, to give & to work, to live & to die, if need be, for the good of our fellow man.

And this brings me to notice one other result of our civil war, and that is the vast field which is now open for Christian work in our land to all denominations of the Christian church. Heretofore more than half of our vast national territory was closed, except to a mutilated Christianity. Now it is open. Four millions of emancipated slaves, hitherto deprived of all opportunities for education, are hungering & thirsting for knowledge. There is an equal number of poor whites, almost equally ignorant, and needing the light of knowledge to draw them up from their degradation, and to unloose the fetters of ignorance by which they have been subjected to a few ambitious and unscrupulous leaders, whose power is now destroyed. Are Christians ready for the work that is before them?.... It would be an easy matter for the Congregational & Methodist denominations to raise each a million of dollars for this purpose the coming year, if they would only will to do it....

Some are disposed to see lowering and threatening clouds in our political horizon, but certainly there is nothing which should depress the gratitude and thankfulness we are called upon to render unto God for his distinguishing mercies towards us -- his gracious interposition in our behalf. Doubtless trials & tribulations are before us as a nation...but a people with an experience like ours during the past four years has a right to believe that God proposes for us a high & noble destiny, to be accomplished indeed by suffering & toil [N]o nation ever perished that was guided in its action by Christian principle & truth -- and no nation so guided ever will. Therefore, my brethren, be strong in the Lord, and rejoice always in the power of his might -- for surely the wrath of man shall praise him -- the remainder of wrath shall he restrain.

In his 60th-anniversary sermon in 1912, Dr. Robie (as he had become), apparently having mellowed somewhat with age, spoke of wartime events:

In the time of the war some of the most prominent citizens of Greenland, both in the church and parish, sympathized strongly with the South and did not agree with the sentiments that were spoken from the pulpit. At the annual parish meeting held in April, 1863, the following resolutions were presented and adopted:

[Here Dr. Robie read the "negro equality" and "negro and politics" motions of 49 years earlier.]

This discord, however, soon passed away and the reconciliation between their minister and those who voted for these resolutions was more effective than the reconciliation now is between the north and the South.

On March 13, 1866, having apparently obtained different legal advice from that of the year before, Greenland's selectmen allowed every adult male who had lived in town for six months to vote. Clement March was ecstatic over the outcome:

An unexpected and agreeable result. [Howard T.] Marston, democrat, was elected moderator by 99 to 96 for [Charles W.] Hatch. Geo. E. Brackett, town clerk, 98 to 95 -- Ephraim Packer, representative [by] 100 to 89 for Rufus Weeks. Nothing has given me so much satisfaction for a long time as this result.

This despite the fact that on January 16 March had calculated he had lost between \$10,000 and \$12,000 in his shoe-making enterprise. On May 14, he decided the higher figure was probably correct -- "a great portion of which arises from stealing." The new Democratic selectmen would inherit a town debt of over \$18,000 -- a large sum for the 1860s -- mostly because of too-large bounties paid to enlistees during the latter part of the war, and would find evidence of careless bookkeeping on their predecessors' part, as well. Greenland would remain a Democratic town for approximately a generation. The five-figure debt would be gotten rid of only in the late 1870s.

People who played important roles in Greenland during the war had varying experiences afterward. Albert Blaisdell had his elegant mansion and outbuildings, located at what today would be approximately 160 to 170 Breakfast Hill Road, burn to the ground on the night of November 6, 1872 (ashes were found not far below ground level there a few years ago). He left Greenland, and died in Washington, D. C., April 14, 1890, at the age of 76. He's buried in Boston.

Izette S. Holmes, the poet, had a collection of her poems printed by a nephew in Greenland in 1879, and died in 1883. Two of her children were Greenland correspondents for the Exeter News-Letter. Izette is buried in Hillside Cemetery.

Clement March tried to establish an Episcopal parish in Greenland in 1867, while the Edward Robies were on a world tour, but the response was a tepid one. In 1869, his former sister-in-law had him evicted from his home at 75 Portsmouth Avenue; he went to Concord on October 11 to attend Franklin Pierce's funeral and kept going, to Boston and points south; at the end of 1869 (and his diary), he was in Winchester, Virginia. In 1871, he bought a huge mansion called "Claymont Court," once owned by the Washington family, outside Charles Town (not Charleston), West Virginia, and lived there until his death in 1878, at the age of 62. His body was returned to Greenland, and placed in the family mausoleum.

Robert P. Parrott appears to have remained in the foundry business until his death in 1877, aged 73.

Joshua W. Peirce had his mansion, located where the Portsmouth Country Club stands today, burn down on March 23, 1874. No doubt affected by this loss, he died on April 10, aged 83. His funeral took place at St. John's Church, and he was buried in the family tomb nearby.

Joshua's son Robert Cutts Peirce resigned from the Navy in 1865, married William H. Y. Hackett's daughter Ann, was an officer of the Piscataqua, First National, and Piscataqua Banks, and a trustee of the Chase Home for Children when he died in 1893 at the age of 53.

Daniel Philbrick's house and barn, at 77 Park Avenue, went the way of Albert Blaisdell's and Joshua Peirce's on June 17, 1871. He died in 1875, aged 61, and was buried in Hillside Cemetery.

President Franklin Pierce died on October 8, 1869, in Concord. His funeral was at St. Paul's Episcopal Church, near the State House, and he was buried in Concord's Old North Cemetery.

Rev. Edward Robie remained Greenland's Congregational pastor until 1917, when he suffered a fall while visiting in Boston, and died there on September 20th, aged 96. As the New York Times reported, Dr. Robie (who received D. D. degrees from Dartmouth and Bowdoin) in his old age "preached every Sunday, exchanged at intervals with neighboring pastors, paid regular visits to members of his congregation, often walking long distances for the purpose, and was in demand for funerals for miles around." He and his wife are buried in Hillside Cemetery.

John Porter Weeks, who was sorry to leave the army in 1862, lived till Feb. 4, 1917 (outliving two wives), and his descendants are among us today. An obituary said he was "at school at Andover, with the purpose of education for the ministry," when he enlisted. In 1877 he built a house that still stands at 655 Bayside Road, and he was said to possess a "new touring car" in 1912. He's buried in Prospect Hill Cemetery.

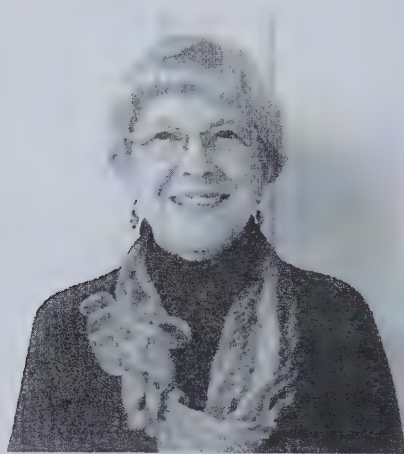


Brackett Academy, a coeducational private school, was built in 1825 on the present site of the Central School. In 1855 it was leased to the town. The ground floor remained a school; the upper floor served also as a town hall, where town meetings were held. The building burned in 1919, and the first Central School replaced it the following year.

~ GREENLAND CITIZEN OF THE YEAR ~

| | | | |
|-----------------------|------|-----------------------|------|
| Kathleen Rugg | 2015 | Carl & Mary Mueller | 1997 |
| Sheila Pratt | 2014 | Richard Carlin | 1996 |
| Ralph Cresta | 2013 | Robert Grodan | 1995 |
| Donna Lee Lewis | 2012 | Cynthia Smith | 1994 |
| Dick & Barbie Hazzard | 2011 | Roy & Violet Chisholm | 1993 |
| Robert Krasko | 2010 | Carol Sanderson | 1991 |
| Mo & Colleen Sodini | 2009 | Luther Preston | 1990 |
| George P. Hayden | 2008 | Chip Hussey | 1989 |
| Marie Hussey | 2007 | Sharon Fernald | 1988 |
| Laurie Lebar | 2006 | Duncan Brackett | 1987 |
| Luther Preston | 2005 | Lena Kohlhasse | 1986 |
| Jerrian Hartmann | 2004 | Herbert Wilson | 1985 |
| Shirley G. Hoonhout | 2003 | Paul C. Hughes | 1984 |
| Ruth Barnes | 2002 | Philip Rowe | 1984 |
| Edith Lovering | 2001 | Edna Weeks | 1983 |
| Ann Mayer | 2000 | Frederick Bourassa | 1982 |
| Trudy Beck | 1999 | Frank Richards | 1981 |
| Bonnie Gardner | 1998 | | |

Sponsored by the Greenland Women's Club



Kathleen Rugg, 2015 Citizen of the Year

~ ELECTED AND APPOINTED OFFICIALS ~

MODERATOR

| | | |
|---------------|-----------|------|
| Dean Bouffard | Term Ends | 2016 |
|---------------|-----------|------|

TOWN CLERK-TAX COLLECTOR

| | | |
|---------------------------|-----------|------|
| Marguerite "Marge" Morgan | Term Ends | 2016 |
| Amy Leonard, Deputy | | |

BOARD OF SELECTMEN

| | | |
|-------------------------------|-----------|------|
| John Penacho, Chairman | Term Ends | 2016 |
| Vaughan Morgan, Vice Chairman | Term Ends | 2016 |
| James Rolston | Term Ends | 2018 |
| John McDevitt | Term Ends | 2017 |
| Kevin Forrest | Term Ends | 2017 |

TREASURER

| | | |
|---|-----------|------|
| Lizbeth Cummings (Declined) | | |
| Sharon Hussey-McLaughlin (Appointed by Selectmen) | Term Ends | 2016 |

SUPERVISORS OF THE CHECKLIST

| | | |
|-------------------------|-----------|------|
| Coleen Penacho | Term Ends | 2018 |
| Joseph Philbrick | Term Ends | 2020 |
| Winston "Gus" Gouzoules | Term Ends | 2016 |

NH STATE SENATE (District 24)

| | |
|----------------------|--|
| Senator Nancy Stiles | (603) 601-6591 nancy.stiles@leg.state.nh.us |
|----------------------|--|

NH STATE REPRESENTATIVES

| | |
|-----------------------------|---|
| Pamela Tucker (District 23) | Greenland Office (603) 431-8982 pamela.tucker@leg.state.nh.us |
| Carol Bush (District 31) | Portsmouth Office (603) 436-3980 carol.bush@leg.state.nh.us |

U.S. REPRESENTATIVE

| | |
|--------------|----------------|
| Frank Guinta | (603) 641-9536 |
|--------------|----------------|

U.S. SENATOR

| | |
|-----------------------|----------------|
| Kelly Ayotte (R-NH) | (603) 232-1162 |
| Jeanne Shaheen (D-NH) | (603) 501-1800 |

BOARD OF ADJUSTMENT

| | | |
|---------------------------------|-----------|------|
| John Samonas, Chairman | Term Ends | 2016 |
| Lizbeth Cummings, Vice Chairman | Term Ends | 2017 |
| Stephen Gerrato | Term Ends | 2018 |
| George Baryames | Term Ends | 2018 |
| Brian Hutchinson | Term Ends | 2016 |

TRUSTEES OF THE TRUST FUNDS

| | | |
|----------------|-----------|------|
| Coleen Penacho | Term Ends | 2018 |
| Manuela Kutzer | Term Ends | 2016 |
| Richard Rugg | Term Ends | 2017 |

CEMETERY TRUSTEES

| | | |
|-------------------------|-----------|------|
| David Gill, Chairman | Term Ends | 2018 |
| Michele Kaulback | Term Ends | 2017 |
| Paul Hayden | Term Ends | 2016 |
| Kevin Van Etten, Sexton | | |

PLANNING BOARD

| | | |
|---|-----------|------|
| Stu Gerome, Chairman | Term Ends | 2017 |
| Rich Winsor, Vice Chairman | Term Ends | 2018 |
| Dave Moore | Term Ends | 2016 |
| Courtney Homer | Term Ends | 2018 |
| Robert "Chip" Hussey | Term Ends | 2016 |
| Scott Baker | Term Ends | 2018 |
| John McDevitt, Selectmen's Representative | Term Ends | 2016 |
| Stephan Gerrato, Rockingham Planning Commissioner | | |

LIBRARY TRUSTEES

| | | |
|-------------------------------|-----------|------|
| Dale Rockefeller, Co-Chairman | Term Ends | 2016 |
| Bette Henneberry | Term Ends | 2018 |
| Mark Fodero, Treasurer | Term Ends | 2017 |
| Marcia McLaughlin | Term Ends | 2016 |
| Mark Willis, Alternate | Term Ends | 2018 |

CONSERVATION COMMISSION

| | | |
|----------------------------------|------------------|------|
| Chip Hussey, Chairman | Appointment Ends | 2016 |
| Joseph Fredericks, Vice Chairman | Appointment Ends | 2017 |
| Bill Bilodeau | Appointment Ends | 2016 |
| Laura Byergo | Appointment Ends | 2016 |
| Kevin Lucey | Appointment Ends | 2016 |

BUDGET COMMITTEE

| | | |
|------------------------------|-------------------|------|
| Mary McDonough, Chairman | Term Ends | 2017 |
| Robert Krasko, Vice Chairman | Term Ends | 2018 |
| Kristen Syphers | Term Ends | 2018 |
| Chris Halligan (Resigned) | Term Ends | 2016 |
| Mark Raque (Appointed) | Term Ends | 2016 |
| Jamie Connelly | Term Ends | 2018 |
| Toby Fedder | Term Ends | 2016 |
| Donald Miller | Term Ends | 2016 |
| Stephen McKenzie | Term Ends | 2017 |
| Alyson Baryiames | Term Ends | 2017 |
| John Penacho | Selectmen's Rep. | |
| Patrick Walsh | School Board Rep. | |

RECREATION COMMITTEE

| | | |
|-------------------------|----------------------------|------|
| Brian Pafford, Chairman | Appointment Ends | 2018 |
| Peter Kratimenos | Appointment Ends | 2016 |
| Erica Rahn | Appointment Ends | 2016 |
| Carol Destefano | Appointment Ends | 2016 |
| Cynthia Smith | Appointment Ends | 2016 |
| Steve Sargent | Appointment Ends | 2018 |
| Kenneth Avery | Appointment Ends | 2018 |
| Matt Gladu | Appointment Ends | 2016 |
| Brett Vinciguerra | Appointment Ends | 2016 |
| Erika Coombs | Appointment Ends | 2016 |
| Jose Roy | Appointment Ends | 2016 |
| Jessica Sturtevant | Appointment Ends | 2016 |
| Sharon Hussey | Appointment Ends | 2016 |
| Kevin Forrest | Selectmen's Representative | |

TOWN ADMINISTRATOR

Karen Anderson

CHIEF OF POLICE

Tara Laurent

CHIEF OF FIRE DEPARTMENT

Ralph Cresta

BUILDING INSPECTOR/CODE ENFORCEMENT

Myrick Bunker

EMERGENCY MANAGEMENT DIRECTOR

Timothy Collins

TOWN COUNSEL

Peter Loughlin, Esquire

HEALTH OFFICER

Martha Wassell
Jeffrey Canfield, Deputy

HIGHWAY SAFETY COMMITTEE

Police Chief Tara Laurent
Amy Leonard
Marguerite Morgan
Myrick Bunker
Karen Anderson

~TOWN OF GREENLAND, TOWN MEETING MINUTES ~

MARCH 14, 2015

To the inhabitants of the Town of Greenland, in the County of Rockingham, and State of New Hampshire qualified to vote in Town affairs:

You are hereby notified to meet at the Greenland Central School on Post Road, Greenland, New Hampshire on Tuesday, the tenth day of March, 2015 at eight o'clock in the forenoon to elect officers and vote on questions required by law on the official ballot. The polls will not close before seven o'clock in the evening. Discussion and action on all other articles in the warrant will take place at the Greenland Central School on Saturday, March 14, 2015 in the forenoon, beginning at nine o'clock.

Mr. Dean Bouffard, Town Moderator, called the meeting to order at 9:20 A.M. Mr. Bouffard opened the meeting with a Pledge of Allegiance to our flag.

Marie Josee O'Neill and Michelle Vincent presented the Greenland Women's Club Citizen of the Year award to Kathleen Rugg. The Greenland Women's Club contributes to two local food pantries. Kathleen collects coupons for nonfood stamp items and toiletries, purchases and donates them on behalf of the Club to these food pantries. She is in charge of the Backpack Program for school supplies that are donated to Seacoast Family Promise and Crossroads. Kathleen works quietly behind the scenes doing many tasks that contribute to our community in her typical unassuming way, always giving and doing.

Mr. John Penacho, Chairman of the Board of Selectmen, presented an engraved clock and certificate of appreciation to Mr. "Mo" Sodini for his many years of service as a Selectman, member of the Budget Committee, Planning Board, as a Volunteer on the Greenland Fire Department and as an EMT.

Mr. Bouffard proceeded with the meeting, stated the rules of order for the meeting and requested that all residents be courteous and make no personal attacks against any individual/individuals.

ARTICLE 1

To choose all necessary Town Officers for the year ensuing.

Selectman – James Rolston – 3 years

Treasurer – Lizbeth Cummings (declined position) – 1 year

Library Trustee – Mark W. Willis – 3 years

Library Trustee – Bette Henneberry – 3 years

Cemetery Trustee – David Gill – 3 years

Trustee of Trust Funds – Coleen Penacho – 3 years

Budget Committee – "Bob" Krasko – 3 years

Budget Committee – James Connelly – 3 years

Budget Committee – Kristen Syphers – 3 years

Zoning Board of Adjustment – Stephen Gerrato – 3 years

Zoning Board of Adjustment – George Baryames – 3 years (by 20 write-in votes)

Planning Board – Scott Baker – 3 years

Planning Board – Courtney Homer – 3 years

Planning Board – Richard Winsor – 3 years

School Board Member - Randy Bunnell – 3 years

School Board Member – Sara Huestis – 3 years

School Treasurer – Jerrian Hartmann – 3 years

The Town Clerk, Marge Morgan, administered the Oath of Office to all the newly elected board members who were present at the meeting.

Mr. Bouffard stated the results of the **Official Ballot Annual School Meeting** as follows:

Article 1.

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$9,206,517 (Nine Million Two Hundred Six Thousand Five Hundred Seventeen Dollars)?** Should this article be defeated, the default budget shall be **\$9,022,404 (Nine Million Twenty-Two Thousand Four Hundred Four Dollars)**, which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

**The Greenland School Board recommends the operating budget.
The Greenland Budget Committee recommends the operating budget.
ADOPTED YES 472 NO 173**

Article 2.

To see if the Greenland School District will vote to raise and appropriate the sum of **\$20,400 (Twenty Thousand Four Hundred Dollars)** to be placed in the School Buildings, Properties and Grounds Expendable Trust Fund, previously established with such sum to be funded from the rental income received from the property. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

**The Greenland School Board recommends this appropriation.
The Greenland Budget Committee recommends this appropriation.
ADOPTED YES 522 NO 117**

Article 3.

To see if the Greenland School District will vote to discontinue the Generator Expendable Trust Fund created on March 5, 2009 (Article VI.). Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Greenland School District's general fund. (Majority vote required.)

ADOPTED YES 447 NO 164

Article 4.

To see if the Greenland School District will vote to raise and appropriate the sum of **\$75,000 (Seventy-Five Thousand Dollars)** to be added to the Tuition Expendable Trust Fund previously established. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

**The Greenland School Board recommends this appropriation.
The Greenland Budget Committee does not recommend this appropriation.
ADOPTED YES 351 NO 280**

End of School Warrant Articles, continuing with Town Warrant Articles:

ARTICLE 2

Are you in favor of the adoption of the following amendments as proposed by the Planning Board for the Greenland Zoning Ordinance?

19.3 GENERAL STANDARDS- AGE RESTRICTED HOUSING
ADD Section N and re-letter remainder of section:

N. Each Age Restricted Housing building shall have a maximum of two (2) dwelling units and shall have a maximum of two (2) bedrooms per dwelling unit.

AMEND: 19.4 Subsection I. Road Construction

1. All roads and drives in a site shall be privately owned and maintained. Street design and construction is subject to the approval of the Planning Board and must be built to Town specifications as set forth in the Subdivision Regulations.

RECOMMENDED BY THE PLANNING BOARD
YES 518 NO 111

ARTICLE 3

Are you in favor of the adoption of the following amendment as proposed by the Planning Board for the Greenland Zoning Ordinance:

ARTICLE VIII: FLOODPLAIN MANAGEMENT DISTRICT
(Adopted 1988, Amended 1989, 2002 and 2005)

8.1 AUTHORITY

This ordinance, adopted pursuant to the authority of RSA 674:16, shall be known as the Town of Greenland Floodplain Management District Ordinance. The regulations in this ordinance shall overlay and supplement the regulations in the Town of Greenland Zoning Ordinance, and shall be considered part of the Zoning Ordinance for the purposes of administration and appeals under state law. If any provision of this ordinance differs or appears to conflict with any provision of the Zoning Ordinance or other ordinance or regulation, the provision imposing the greater restriction or more stringent standard shall be controlling.

8.2 DISTRICT BOUNDARIES

The following regulations shall apply to all lands designated as special flood hazard areas by the Federal Emergency Management Agency (FEMA) in its "Flood Insurance Study for the Town of Greenland County of Rockingham, NH" dated May 17, 2005, or as amended together with the associated Flood Insurance Rate Maps, dated May 17, 2005, or as amended effective date May 17, 1989, which are declared to be a part of this ordinance. (Amended 2000*, 2005)

8.3 DEFINITIONS

- 8.3.1 **AREA OF SPECIAL FLOOD HAZARD:** The land in the flood plain within Greenland subject to a one-percent or greater possibility of flooding in any given year. The area is designated as Zone A as designated on the FIRM as Zones A or AE. (Amended 2000*)
- 8.3.2 **BASE FLOOD:** The flood having a one percent chance of being equaled or exceeded in any given year. According to the Flood Insurance Study, the base flood along Great Bay is at an elevation of seven (7) feet above mean sea level, using the National Geodetic Vertical Datum of 1929.
- 8.3.3 **BASEMENT:** Any area of the building having its floor subgrade (below ground level) on all sides.
- 8.3.4 **BREAKAWAY WALL:** A wall that is not part of the structural support of the building and is intended through its design and construction to collapse under specific lateral loading forces without causing damage to the elevated portion of the building or supporting foundation.
- 8.3.5 **BUILDING:** (see "Structure").
- 8.3.6 **BUILDING INSPECTOR:** The Town Building Inspector or his agent.
- 8.3.7 **DEVELOPMENT:** Any man-made change to improved or unimproved real estate, including but not limited to buildings or other structures, mining, dredging, filling, grading, paving, excavation or drilling operations.
- 8.3.8 **FEMA:** means the Federal Emergency Management Agency.
- 8.3.9 **FLOOD or FLOODING:** A general and temporary condition of partial or complete inundation of normally dry land areas from:
 - A. The overflow of inland or tidal waters.
 - B. The unusual and rapid accumulation or runoff of surface waters from any source.
- 8.3.10 **FLOOD ELEVATION STUDY:** An examination evaluation and determination of flood hazards and, if appropriate, corresponding water surface elevations, or an examination, evaluation and determination of mudslide (i.e. mudflow) and/or flood-related erosion hazards.
- 8.3.11 **FLOOD INSURANCE RATE MAP (FIRM):** means an official map incorporated with this ordinance, on which FEMA has delineated both the special flood hazard areas and the risk premium zones applicable to the Town of Greenland.

- 8.3.12 **FLOOD INSURANCE STUDY:** (see "Flood Elevation Study").
- 8.3.13 **FLOODPLAIN or FLOODPRONE AREA:** Any land area susceptible to being inundated by water from any source (see definition of "Flooding").
- 8.3.14 **FLOOD PROOFING:** Any combination of structural and non-structural additions, changes, or adjustments to structures which reduce or eliminate flood damage to real estate or improved real property, water and sanitary facilities, structures and their contents.
- 8.3.15 **FLOODWAY:** (see "Regulatory Floodway").
- 8.3.16 **FUNCTIONALLY DEPENDENT USE:** means a use which cannot perform its intended purpose unless it is located or carried out in close proximity to the water. The term includes only docking and port facilities that are necessary for the loading/unloading of cargo and passengers, and ship building/repair facilities but does not include long-term storage or related manufacturing facilities.
- 8.3.17 **HIGHEST ADJACENT GRADE:** The highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.
- 8.3.18 **HISTORIC STRUCTURE:** means any structure that is:
- A. Listed individually in the National Register of Historic Places (a listing maintained by the Department of Interior) or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
 - B. Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
 - C. Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or
 - D. Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either:
 1. By an approved state program as determined by the Secretary of the Interior, or
 2. Directed by the Secretary of the Interior in states without approved programs.
- 8.3.19 **INLAND WETLANDS:** Those areas that are inundated or saturated by surface water or groundwater at a frequency and duration sufficient to support, and that under normal conditions does support, a prevalence of vegetation typically adapted for life in saturated soil conditions. (Amended 2005)
- 8.3.20 **ISOLATED NON-BORDERING WETLANDS:** Those areas of 3,000 sf or less, that are inundated or saturated by surface water or groundwater at a frequency and duration sufficient to support, and that under normal conditions does support, a prevalence of vegetation typically adapted for life in saturated soil conditions, but which are not within 100 feet of any other wetlands and do not abut a marsh, pond, bog, lake, river, natural, intermittent or perennial stream. (Amended 2005)
- 8.3.21 **LOWEST FLOOR:** The lowest floor of the lowest enclosed area (including basement). An unfinished or flood resistant enclosure, usable solely for parking of vehicles, building access or storage in an area other than a basement area is not considered a building's lowest floor: provided that such enclosure is not built so as to render the structure in violation of the applicable non-evaluation design requirements of this ordinance.
- 8.3.22 **MANUFACTURED HOME:** A structure, transportable in one or more sections, which is built on a permanent chassis and is designed for use with or without a permanent foundation when connected to the required utilities. For flood plain management purposes the term "manufactured home" also includes park trailers, travel trailers, and other similar vehicles placed on a site for greater than 180 consecutive days. For insurance purposes the term "manufactured home" does not include park trailers, travel trailers, and other similar vehicles.
- 8.3.23 **MEAN SEA LEVEL:** For purposes of the National Flood Insurance Program, the National Geodetic Vertical Datum (NGVD) of 1929 or other datum, to which base flood elevations shown on Greenland's Flood Insurance Rate Map are referenced.
- 8.3.24 **100-YEAR FLOOD:** (see "Base Flood").
- 8.3.25 **RECREATIONAL VEHICLE:** Means a vehicle which is (i) built on a single chassis, (ii) 400 square feet or less when measured at the largest horizontal projection; (iii) designed to be self-propelled or permanently towable by a light duty truck; and (iv) designed primarily not for use as a permanent dwelling but as temporary living quarters for recreational, camping, travel or seasonal use. (Adopted 1994)

- 8.3.26 **REGULATORY FLOODWAY:** The channel of a river or other watercourse and the adjacent land areas that must be reserved in order to discharge the base flood without cumulatively increasing the water surface elevation more than one foot at any point. These areas are designated as floodways on the Flood Boundary and Floodway Maps.
- 8.3.27 **RIVERINE:** Relating to, formed by, or resembling a river (including tributaries), stream, brook, etc.
- 8.3.28 **SPECIAL FLOOD HAZARD AREA:** An area having special flood, mudslide (i.e., mudflow) and/or flood-related erosion hazards, and shown on the FIRM as zone A, AE, (see "Area of Special Flood Hazard"). (Amended 2000*)
- 8.3.29 **START OF CONSTRUCTION:** Includes substantial improvement, and means the date the building permit was issued, provided the actual start of construction, repair, reconstruction, placement or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction of a structure on a site, such as the pouring of a slab or footings, the installation of piles, the construction of columns, or any work beyond the stage of excavation; or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading and filling; nor does it include the installation of streets and/or walkways; nor does it include excavation for a basement, footings, piers, or foundations or the erection of temporary forms; nor does it include the installation on the property of accessory buildings (garages, sheds, etc.) not occupied as dwelling units or not part of the main structure.
- 8.3.30 **STRUCTURE:** For floodplain management purposes, a walled and roofed building, including a gas or liquid storage tank, that is principally above ground, as well as a manufactured home.
- 8.3.31 **SUBSTANTIAL DAMAGE:** means damage of any origin sustained by a structure whereby the cost of restoring the structure to its before damaged condition would equal or exceed 50 percent of the market value of the structure before the damage occurred.
- 8.3.32 **SUBSTANTIAL IMPROVEMENT:** Any combination of repairs, reconstruction, alteration, or improvements to a structure in which the cumulative cost equals or exceeds 50% of the market value of the structure. The market value of the structure should be (1) the appraised value of the structure prior to the start of the initial repair or improvement, or (2) in the case of damage, the value of the structure prior to the damage occurring. For the purpose of this ordinance, "substantial improvement" is considered to occur when the first alteration of any wall, ceiling, floor, or other structural part of the building commences, whether or not that alteration affects the external dimensions of the structure. The term does not include any project for improvement of a structure required to comply with existing health, sanitary, or safety codes which are solely necessary to assure safe living conditions or any alteration of a structure listed on the National Register of Historic Places provided that the alteration will not preclude the structure's continued designation as an historic district. (Amended 2000*)
- 8.3.33 **TIDAL INFLUENCED LANDS:** All lands submerged by mean high tide and, in addition, those areas which border of tidal waters, such as banks, bogs, salt marsh, swamps, meadows, flats or other lowlands subject to tidal action, whose surface is at an elevation not exceeding three and one-half feet above local mean high tide and upon which grow or are capable of growing a variety of tidal plants. The occurrence of saltmarsh peat at the undisturbed surface is also evidence of a tidal influenced land. (Amended 2005)
- 8.3.34 **WATER SURFACE ELEVATION:** The height, in relation to the National Geodetic Vertical Datum (NGVD) of 1929, (or other datum, where specified) of floods of various magnitudes and frequencies in the flood plains of coastal or riverine areas.

8.4 PERMIT APPLICATION

All proposed development in any special flood hazard areas shall require a Flood Hazard Development Permit. Applications for the Permit shall include the following: general information, site plan, surveyor's certification, building plans, certified flood proofing methods for non-residential structures, etc. Applications for the Permit can be obtained from the Town Office. A fee shall be charged for each permit, payable to the Town of Greenland. Fees will be established by the Board of Selectmen at a duly posted public hearing.

8.5 DESIGN CRITERIA

The Town's Building Inspector shall review all building permit applications for new construction or substantial improvements to determine whether proposed building sites will be reasonably safe from flooding. If a proposed building site is in a flood-prone area, all new construction and substantial

improvements shall (i) be designed (or modified) and adequately anchored to prevent floatation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy, (ii) be constructed with materials resistant to flood damage, (iii) be constructed by methods and practices that minimize flood damage, and (iv) be constructed with electrical, heating, ventilation, plumbing and air conditioning equipment and other service facilities that are designed and/or located so as to prevent water from entering or accumulating within the components during conditions of flooding.

8.6 SEWER DESIGN

Where new and replacement water sewer systems (including on-site systems) are proposed in flood-prone areas, the applicant shall provide the Building Inspector with assurance that new and replacement sanitary sewage systems will be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters, and on-site waste disposal systems will be located to avoid impairment to them or contamination from them during periods of flooding.

8.7 RECORD OF CONSTRUCTION

The Building Inspector shall maintain for public inspection, and furnish upon request, any certification of flood-proofing and the as-built elevation (in relation to mean sea level) of the lowest floor (including basement) of all new or substantially improved structures, and include whether or not such structures contain a basement. If the structure has been flood-proofed, the as-built elevation (in relation to mean sea level) to which the structure was flood-proofed. This information must be furnished by the applicant.

8.8 STATE AND FEDERAL PERMITS

The Building Inspector shall review proposed developments to assure that all necessary permits have been received from those governmental agencies from which approval is required by Federal or State law, including Section 404 of the Federal Water Pollution Control Act Amendments of 1972, 33 U.S.C. 1334. It shall be the responsibility of the applicant to certify these assurances to the Building Inspector.

8.9 WATERCOURSES

- 8.9.1 In riverine situations, prior to the alteration or relocation of a watercourse, the applicant for such authorization shall notify the Wetlands Board of the New Hampshire Environmental Services Department and submit copies of such notification to the Building Inspector. Further, the applicant shall be required to submit copies of said notification to those adjacent communities as determined by the Building Inspector.
- 8.9.2 Within the altered or relocated portion of any watercourse, the applicant shall submit to the Building Inspector, certification provided by a registered professional engineer assuring that the flood carrying capacity of the watercourse has been maintained.
- 8.9.3 Along watercourses that have a designated Regulatory Floodway, no encroachments, including fill, new construction, substantial improvements, and other development are allowed within the designated Regulatory Floodway that would result in any increase in flood levels within the community during the base flood discharge. In Zone A the Building Inspector shall obtain, review, and reasonably utilize any floodway data available from a Federal, State, or other source as criteria for requiring that development meet the floodway requirements of this section.
- 8.9.4 Along watercourses that have not had a regulatory floodway designated, no new construction, substantial improvements or other development (including fill) shall be permitted within Zones A1-30 and AE on the FIRM, unless it is demonstrated that the cumulative effect of the proposed development, when combined with all other existing and anticipated development, will not increase the water surface elevation of the base flood more than one foot at any point within the community.

8.10 DISTRICT BOUNDARIES AND DESIGN

- 8.10.1 In special flood hazard areas the Building Inspector shall determine the 100 year flood elevations. The Building Inspector may require a registered New Hampshire surveyor to delineate the 100-year flood zone, certified in writing. Flood elevations shall be determined in the following order of precedence according to the data available:

- A. In Zones AE, V1-30, and VE, refer to the elevation provided in the Greenland's Flood Insurance Study and accompanying FIRM. (Amended 2000*)
 - B. In unnumbered A zones, the Building Inspector shall obtain, review, and reasonably utilize any 100-year flood elevation data available from Federal or State agencies, and/or any development proposals submitted to the community (example subdivision plans, site plans, etc.) or any other available source.
- 8.10.2 The Building Inspector's 100 year flood elevation determination will be used as criteria for requiring in Zones AE, and A that: (Amended 2000*)
- A. All new construction and substantial improvements of residential structures have the lowest floor (including basement) elevated to or above the 100 year flood elevation;
 - B. All new construction and substantial improvements of non-residential structures have the lowest floor (including basement) elevated to or above the 100 year flood level; or together with attendant utility and sanitary facilities, shall:
 - 1. Be flood-proofed so that below the 100 year flood elevation the structure is watertight with walls substantially impermeable to the passage of water;
 - 2. Have structural components capable of resisting hydrostatic and hydrodynamic loads and the effects of buoyancy; and
 - 3. Be certified by a registered professional engineer or architect that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of this section.
 - C. All manufactured homes to be placed or substantially improved within special flood hazard areas shall be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the base flood level; and securely anchored to resist floatation, collapse, or lateral movement. Methods of anchoring may include, but are not limited to, use of over-the-top or frame ties to ground anchors. This requirement is in addition to applicable state anchoring requirements for resisting wind forces;
 - D. For all new construction and substantial improvements, fully enclosed areas below the lowest floor that are subject to flooding are permitted provided the enclosed areas meet the following requirements:
 - 1. The enclosed area is unfinished or flood resistant, useable solely for parking of vehicles, building access or storage;
 - 2. The area is not a basement; and
 - 3. Shall be designed to automatically equalize hydrostatic flood forces on exterior walls by allowing for the entry and exit of floodwaters.

Designs for meeting this requirement must either be certified by a registered professional engineer or architect or must meet or exceed the following minimum criteria: a minimum of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding shall be provided. The bottom of all openings shall be no higher than one foot above grade. Openings may be equipped with screens, louvers, or other coverings or devices provided that they permit the automatic entry and exit of floodwaters.
 - E. All recreational vehicles placed on sites within zone AE shall either: (Amended 2000*)
 - 1. Be on the site for fewer than 180 consecutive days;
 - 2. Be fully licensed and ready for highway use; or
 - 3. Meet all standards of Section 60.3 (b)(1) of the National Flood Insurance Program Regulations and the elevation and anchoring requirements for "manufactured homes" in Paragraph (c)(6) of Section 60.3

8.11 VARIANCES AND APPEALS (Amended 2000*)

- A. Any order, requirement, decision or determination of the building inspector made under this Ordinance may be appealed to the Zoning Board of Adjustment as set forth in NHRSA 676:5.

- B. If the applicant, upon appeal, requests a variance as authorized by NHRSA 674:33, I (b), the applicant shall have the burden of showing in addition to the usual variance standards under state law:
1. That the variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense;
 2. That the variance will not result in increased flood heights, additional threats to public safety, or extraordinary public expense;
 3. That the variance is the minimum necessary, considering the flood hazard, to afford relief.
- C. The Zoning Board of Adjustment shall notify the applicant in writing that: (1) the issuance of a variance to construct below the base flood level will result in increased premium rates for flood insurance up to amounts as high as \$25 for \$100 of insurance coverage, and (2) such construction below the base flood level increases risks to life and property. Such notification shall be maintained with a record of all variance actions.
- D. The Town of Greenland shall (1) maintain a record of all variance actions, including their justification for their issuance, and (2) report such variances issued in its annual or biennial report submitted to FEMA's Federal Insurance Administrator.

RECOMMENDED BY THE PLANNING BOARD
YES 525 NO 92

ARTICLE 4

Shall we adopt the provisions of RSA 40:13 (known as SB 2) to allow official ballot voting on all issues before the Town of Greenland on the second Tuesday of March? (By Official Ballot)

(By Petition – 3/5 vote required)
YES 432 NO 202

ARTICLE 5

To see what sum the Town will vote to raise and appropriate for the operating budget. The Board of Selectmen and the Budget Committee recommend Three Million Four Hundred Fifty- Five Thousand Seventy- Eight Dollars. (\$3,455,078). This article does not include appropriations voted in other warrant articles. (Majority vote required)

A motion was made by Mary McDonough, Chairman of the Budget Committee to accept Article 5. It was seconded by Mr. "Mo" Sodini. Mrs. McDonough went on to explain the recommendations of the Budget Committee with regard to the proposed operating budget.

Mr. Penacho made a motion to amend the operating budget by an additional One Hundred Ten Thousand Dollars (\$110,000) to cover the increased cost of snow removal and salt. Mrs. McDonough seconded the motion for the amendment. Due to the deficit in our snow removal costs, this amount is needed to get us through the year.

Upon motion made and seconded the amendment to increase the operating budget by an additional One Hundred Ten Thousand Dollars (\$110,000) for salt and snow removal was,

ADOPTED

Mr. Mark Fodero made a motion for a second amendment to the operating budget to add Three Thousand Dollars (\$3,000) to the library budget to cover snow removal costs at the Library. It was seconded by Mr. Penacho.

Upon motion made and seconded, the amendment to increase the operating budget by an additional Three Thousand (\$3,000) for the increased cost of snow removal at the library was,

ADOPTED

There being no further discussion, upon motion made and seconded, to see if the Town will raise and appropriate the increases in our operating budget with the two amendments to Three Million Five Hundred Sixty-Eight Thousand Seventy-Eight dollars (\$3,568,078), the proposed budget as amended was,

ADOPTED

Brian Pafford made a motion to take Article 12 out of order and the motion was seconded. The Moderator stated that he had received a written request signed by five (5) registered voters present at the meeting to have the vote on the motion be taken by secret ballot pursuant to RSA 40:4-a. The Moderator indicated that the secret ballot was on the motion to consider taking Article 12 out of order and not a vote on the merits of Article 12. After much discussion and questions, Mr. Pafford withdrew the motion.

ARTICLE 6

To see if the Town will vote to raise and appropriate the sum of Ninety Thousand Dollars (\$90,000) to pave the transfer station and install a cover over the baler. (Majority vote required)

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

A motion was made by Mr. Kevin Forrest and was seconded by Mr. John McDevitt to adopt Article 6.

Mr. Forrest gave a brief explanation of the need for the installation of a cover for the baler. The cover will increase the baler's longevity. Mr. Forrest further explained that the conditions around the transfer station are extremely messy and muddy. By paving the area, it will encourage more folks to recycle into the proper containers and increase our recycling revenue. There being no further discussion, Article 6 was,

ADOPTED

ARTICLE 7

To see if the Town will vote to raise and appropriate the sum Eighty Thousand Dollars (\$80,000) to be deposited in the Medical Expendable Trust Fund established by Town Meeting in 2010 for the purpose of funding medical deductible payments for the eligible Town of Greenland employees. This sum to come from fund balance (surplus) and no amount to be raised from taxation. (Majority vote required)

As of 10/14/2014 fund balance was \$665,206.00

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

A motion was made by Mr. Kevin Forrest and was seconded by Mr. Penacho to adopt Article 7. Mr. Forrest explained that the Town's health insurance plan, Comp 5000, lowers the cost of the health insurance to the town. This sum is needed to fund the medical deductible payments for Town employees. The savings for this coming year to the Town will be approximately \$29,799. Questions were raised as to the costs for single, two person and family coverage through the Health Trust. There being no further discussion, Article 7 was,

ADOPTED

ARTICLE 8

To see if the Town will vote to raise and appropriate the sum of Seventy Five Thousand Dollars (\$75,000) to engineer and install storm water protection devices on Hillside or Meadow Lane. (Majority vote required)

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

A motion was made by Mr. John McDevitt and was seconded by Mr. "Mo" Sodini to adopt Article 8. Mr. McDevitt explained the need for this appropriation. During 2013 and 2014 the Town repaved and improved the drainage on Hillside Drive and Meadow Lane. A planned storm water improvement of a rain garden was delayed due to lack of funding. This work is required by New Hampshire Department of Environmental Services and was planned for Meadow Lane along an existing drainage easement. This work needs to be completed for storm water management protection and to comply with NHDES. There being no further discussion, Article 8 was

ADOPTED

ARTICLE 9

To see if the Town will vote to raise and appropriate the sum of Fifty-five Thousand Dollars (\$55,000) to be deposited into the Capital Reserve Fund established in 2014 for the purpose of finishing the second story of the police station to include electrical, heat, air conditioning, insulation, dry wall and plumbing. (Majority vote required)

As of 12/31/2014 this fund had a balance of \$43,393.67

Recommended by the Board of Selectmen

Recommended by the Budget Committee

A motion was made by Mr. Vaughan Morgan and was seconded by Mr. "Mo" Sodini to adopt Article 9. Mr. Morgan explained the need for the appropriation. He called upon our Police Chief, Ms. Tara Laurent to further explain the reasons that the second story of the police department needed to be finished. When the building was built, the second story had no electrical, heat, air conditioning, insulation, dry wall or plumbing. This area will be used for training purposes for our Department and also as a workout area. Going to a public workout facility is difficult for our Police due to time constraints, and will give them the opportunity to discuss cases without being in public and to just vent. When the contractors originally bid the project in 2014, the amount of \$55,000 would have been adequate to complete the project. However, this year the project was again put out to bid to complete the second floor. The bids came in at nearly triple the original bids quoted in 2014. The increases are due to the fact that these contractors were so busy that they bid the project high and also, due to an increase in the cost of materials.

Mr. Morgan then made a motion to amend the amount of Article 9 by \$30,000 increasing the amount to be deposited into the Capital Reserve Fund to \$85,000. The motion was seconded by Mr. Penacho. There being no further discussion, the amendment was,

ADOPTED

There being no further discussion, Article 9 as amended was,

ADOPTED

ARTICLE 10

To see if the Town will vote to raise and appropriate the sum of Two Thousand Dollars (\$2,000) to be deposited in the Police Equipment Capital Reserve Fund established in 2013. (Majority vote required)

As of 12/31/2014 this fund had a balance of \$4,000.29

Recommended by the Board of Selectmen

Recommended by the Budget Committee

Mr. Vaughan Morgan made a motion to adopt Article 10. It was seconded by Mr. John Penacho. A brief discussion followed as to the reasoning to have this fund for police equipment and not show the equipment as a budget item. Mr. "Mo" Sodini explained that the monies are to be used strictly for equipment replacement purposes, and should not be put into the budget as our budget is a bottom line budget. This means that the monies could be used for items other than equipment. There being no further discussion, Article 10 was,

ADOPTED

ARTICLE 11

To see if the Town will vote to raise and appropriate Three Thousand Dollars (\$3,000) for the 2015 ambulance billing administrative expenses. Funds to be withdrawn from the Fire and Ambulance Special Revenue Fund. (Majority vote required)

As of 12/31/2014 this fund had a balance of \$ 50,434.42

Recommended by the Board of Selectmen

Recommended by Budget Committee

A motion was made by Mr. "Mo" Sodini and was seconded by Mr. Vaughan Morgan to adopt Article 11. Mr. Sodini explained that this money is to pay for ambulance billing which amounts to \$0.05 on the \$1 and is paid to Comstar. There being no further discussion, Article 11 was,

ADOPTED

ARTICLE 12

To see if the town will vote to change the purpose of the Weeks Library Capital Reserve Fund established in 2007 for the purpose of future growth of the Weeks Public Library to The Chief Michael Maloney Athletic Fields Construction Reserve Fund, and to appoint the Board of Selectmen as the agents to expend. (By Petition)

2/3 Vote Required

As of 12/31/2014 this fund had a balance of \$526,892.96

The Moderator stated that he had received a written request signed by five (5) registered voters present at the meeting to have the vote on the motion be taken by secret ballot pursuant to RSA 40:4-a.

A motion was made by Mr. Brian Pafford and was seconded Mr. David Shulman to accept Article 12. Mr. Pafford gave a history of the growth of the Recreation Commission over the past six or seven years, explaining that all of this has been done with volunteers. He went on further to explain the need for the development of the Maloney Athletic Field due to the increased growth of its programs.

Several residents spoke on behalf of the Library and in opposition to this Article and to keep the purpose of the Library Capital Reserve Fund and not change its purpose. Suggestions were made as to how the Recreation Commission could raise funds for the Maloney Field and stated that both the Library and the Recreation Commission have credibility as to the need for additional funds for all of their proposed projects. Mr. Sanderson suggested that a new capital reserve fund for the Recreation Commission be proposed and brought before Town and then to the Budget Committee. He further stated that there is a lack of plans on the field. Plans should be prepared, bids on the project obtained and then the Commission should go before the Planning Board for approval. Mr. Penacho explained that the Recreation Commission does have plans, they were brought before the Selectmen for approval and the Selectmen told Mr. Pafford to go to the Planning Board for approval of the plans. Mr. Penacho further reiterated that the Board approved the plans, but with a condition that the Recreation Commission not use taxpayers' money. Mr. Penacho stated that the Board knew Mr. Pafford was having difficulty raising funds. The plans were drawn by a volunteer at no cost to the Town. Mr. Pafford spoke to the question of how much it would cost to finish phase I. This amount would be \$400,000 to \$500,000. Mr. Mark Fodero, Library Trustee, gave a brief history of how the Library Capital Reserve Fund came about and stated that the fund has a balance of \$526,892.96. Many residents gave their opinions on the Recreation Commission and how to raise funds, etc., as well as the value of keeping the Library Capital Reserve Fund.

Mr. Ronald Gross made a motion to amend Article 12, by removing the Selectmen as agents to expend the funds. It was seconded by Mrs. Cheryl Gross. After a brief discussion, the amendment to Article 12 was,

NOT ADOPTED

There being no further discussion, Mr. Bouffard opened the polls for voting by secret ballot on the question of adoption of Article 12. After the votes were counted, Article 12 was,

NOT ADOPTED

by a vote of

YES 49 NO 278

less than 2/3rds of those voting having voted in favor of adoption.

Mr. Krasko moved that reconsideration of this Article be restricted pursuant to RSA 40:10. Mr. Pafford seconded the motion. The motion to restrict consideration of Article 12 was thereupon,

ADOPTED

ARTICLE 13

To see if the Town will vote to establish a capital reserve fund under RSA 35:1 to be named the Transfer Station Equipment Fund for the purpose of repairing and/or replacing major equipment at the transfer station and to name the Board of Selectmen as agents to expend from said fund. The intent of this fund is to prepare for the replacement of the two aging compactors used for municipal solid waste as outlined in the Capital Improvements Plan. Further to raise and appropriate the sum of Twenty Thousand Dollars (\$20,000) to be deposited into this fund

**Recommended by the Board of Selectmen
Recommended by Budget Committee**

A motion was made by Mr. John Penacho and was seconded by Mr. Vaughan Morgan to adopt Article 13. Mr. Penacho explained that there are two aging compactors that are used for the solid waste disposal. These need to be replaced as they were purchased in the early 1980s. There being no further discussion, Article 13 was,

ADOPTED

ARTICLE 14

To see if the town will vote to amend the Conservation Land Capital Reserve Fund established in 2001 for the funding of conservation land to include the purchase of easements or options and to designate the Board of Selectmen as agents to expend from the fund upon the recommendation of the Conservation Commission.

2/3 vote required

A motion was made by Mr. John Penacho and seconded by Mr. Vaughan Morgan to adopt Article 14. Mr. Penacho spoke briefly in support of this Article. There being no further discussion, Article 14 was by a unanimous vote,

ADOPTED

ARTICLE 15

To see if the Town will vote to raise and appropriate the sum of Eleven Thousand Three Hundred Dollars (\$11,300) for the purchase of Map R 21 – Lot 7, located off Portsmouth Avenue, for conservation purposes. The sum of \$11,300 to be withdrawn from the Conservation Land Capital Reserve Fund.

As of 12/31/2014 this fund had a balance of \$164,213.26.

**Recommended by the Board of Selectmen
Recommended by Budget Committee**

A motion was made by Mr. John McDevitt and seconded by Mr. Kevin Forrest to adopt Article 15. Mr. McDevitt asked Mr. Chip Hussey, Chairman of the Conservation Committee, to give a brief description of the property. Mr. Hussey explained that the property abuts other conservation land and is approximately 4.5 acres. A brief discussion followed. There being no further discussion, Article 15 was,

ADOPTED

ARTICLE 16

To see if the Town of Greenland will vote to raise and appropriate the sum of six thousand dollars (\$6,000) for exterior painting at the Weeks Public Library. (Majority vote required)

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

A motion was made by Mr. "Mo" Sodini and seconded by Mr. Penacho to adopt Article 16. There being no discussion Article 16 was,

ADOPTED

ARTICLE 17

Shall the Town vote to raise and appropriate the sum of Four Thousand Nine Hundred Eighty Seven Dollars and Fifty-three cents (\$4,987.53) in the town's 2015 Budget to help defray the costs in restoring the Greenland Town Clock? The Howard four-face tower clock was given to the Town in 1909 and, on behalf of the town, is housed in the steeple of the Community Congregational Church of Greenland. (By petition)

**Recommended by the Board of Selectmen
Recommended by the Budget Committee**

A motion was made by Mr. Andrew Hansen and seconded by Mrs. Gross to adopt Article 17. Mr. Hansen explained the need for this appropriation for the repairs. Mr. Richard Hazzard explained that in 2014 the \$2500 appropriated for the clock repair was not spent and went back into the town funds. This year the steeple work was done and the town clock was repaired at the same time. The Community Congregational Church paid for this work and this Article reimburses the Church for the monies it expended. There being no further discussion, Article 17 was,

ADOPTED

ARTICLE 18

To raise and appropriate the sum of \$3,250 for 2015; \$1,000 to purchase equipment and \$250/month (\$2,250 for the remainder of this year, April-December) to require the live streaming, video recording and posting of all public meetings using TownHallStreams.com and create a new line item in all future budgets to support the yearly cost of \$3,000 per year for live streaming, video recording and posting of all public meetings using TownHallStreams.com.

(By Petition)

NOT Recommended by the Board of Selectmen

NOT Recommended by the Budget Committee

A motion was made by Mr. David Shilman and seconded by Ms. Lydia Howard to adopt Article 18. There followed a lengthy discussion as to the pros and cons of live streaming by several residents. Ms. Baryames moved to amend Article 18 to read "To raise and appropriate the sum of \$3,250 to provide live streaming, video recording and maintenance of a video archive for Selectmen, Zoning, Planning, Budget and Conservation Commission board meetings of the Town of Greenland held in Town Hall." This motion was seconded. After discussion, **83 voters voting in the affirmative, 76 voters voting in the negative, the amendment was,**

ADOPTED

After further discussion, Ms. Howard moved to amend Article 18, as amended, to read "To raise and appropriate the sum of \$3,250 to provide live streaming, video recording and maintenance of a video archive for all Town of Greenland public board meetings held in Town Hall. After discussion, **83 voters voting in the affirmative, 86 voters voting in the negative, the amendment was,**

NOT ADOPTED.

There being no further discussion, on the question of adoption of Article 18, as amended, **83 voters voting in the affirmative, 89 voters voting in the negative, Article 18, as amended, was,**

NOT ADOPTED.

Mr. Penacho made a motion to restrict reconsideration of Article 18 and this motion was seconded. Upon voice vote, the motion to restrict reconsideration of Article 18 was,

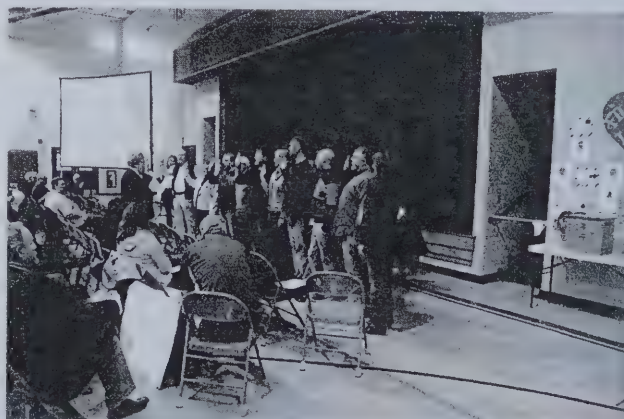
ADOPTED.

There being no further business to come before the meeting, upon motion duly made and seconded, it was voted to adjourn.

The Town Meeting adjourned at 1:46 P. M.

Respectfully submitted,

Marguerite F. Morgan
Town Clerk



Town Clerk swearing in newly elected officials



SUMMARY INVENTORY OF VALUATION

Submit to the Department of Revenue Administration by September 1

Instructions

Note: for ease of use please begin at the last section and work backwards

REPORTS REQUIRED: RSA 21-J:34 as amended, provides for certification of valuations, appropriations, estimated revenues and such other information as the Department of Revenue Administration may require upon reports prescribed for that purpose.

NOTE: The values and figures provided represent the detailed values that are used in the city/towns tax assessments and sworn to uphold under Oath per RSA 75:7. Please complete all applicable pages and refer to the instructions for individual items.

For Assistance Please Contact:

DRA Municipal and Property Division
Phone: (603) 230-5090
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Entity Type: ☒ Municipality ☐ Village

Municipality: GREENLAND

County: ROCKINGHAM

Original Date

08/24/15

Revision Date

ASSESSOR

GRANITE HILL MUNICIPAL SERVICES

Assessor's Name

☒ Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

MUNICIPAL OFFICIALS

VAUGHAN MORGAN

Municipal Official 1

JOHN PENACHO

Municipal Official 3

JAMES ROLSTON

Municipal Official 5

☒ Under penalties of perjury, We declare that we have examined the information contained in this form and to the best of our belief it is true, correct and complete.

KEVIN FORREST

Municipal Official 2

JOHN MCDEVITT

Municipal Official 4

Municipal Official 6

PREPARER'S INFORMATION

KAREN ANDERSON

Preparer's Name

(603) 431-7111

Phone Number

☒ Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

kanderson@greenland-nh.com

Email (optional)



New Hampshire
Department of
Revenue Administration

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Municipality Values

Value Land Only (Exclude amount listed in lines 3A, 3B and 4) ?

| | | Number of Acres | Assessed Valuation |
|-----|---|-----------------|--------------------|
| 1-A | Current Use (At current values) RSA 79-A ? | 2,173.51 | \$407,200 |
| 1-B | Conservation Restriction Assessment RSA 79-B ? | | |
| 1-C | Discretionary Easements RSA 79-C ? | 247 | \$98,800 |
| 1-D | Discretionary Preservation Easements RSA 79-D ? | | |
| 1-E | Taxation of Land Under Farm Structures RSA 79-F ? | | |
| 1-F | Residential Land (Improved and Unimproved) ? | | \$247,567,500 |
| 1-G | Commercial/Industrial Land (excluding Utility Land) ? | | \$37,030,400 |
| 1-H | Total of Taxable Land ? | 2,420.51 | \$285,103,900 |
| 1-I | Tax Exempt and Non-Taxable Land ? | | \$13,828,400 |

Value Buildings Only (Exclude amount listed in lines 3A and 3B) ?

| | | Number of Structures | Assessed Valuation |
|-----|---|----------------------|--------------------|
| 2-A | Residential ? | | \$303,494,200 |
| 2-B | Manufactured Housing as defined in RSA 674:31 ? | | |
| 2-C | Commercial/Industrial (excluding Utility buildings) ? | | \$78,597,800 |
| 2-D | Discretionary Preservation Easements RSA 79-D ? | | |
| 2-E | Taxation of Farm Structures RSA 79-F ? | | |
| 2-F | Total of Taxable Buildings ? | | \$382,092,000 |
| 2-G | Tax Exempt and Non-Taxable Buildings ? | | \$23,876,600 |

Utilities and Timber ?

| | | Assessed Valuation |
|-----|-----------------------------------|--------------------|
| 3-A | Utilities ? | \$22,338,032 |
| 3-B | Other Utilities ? | |
| 4 | Mature Wood and Timber RSA 79:5 ? | |

5) Valuation before Exemptions (Total of lines 1H, 2F, 3A, 3B and 4) ?

\$689,533,932



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Exemptions

| | | Total # Granted | Assessed Valuation |
|-----|---|-----------------|--------------------|
| 6 | Certain Disabled Veterans (RSA 72:36-a) ? | | |
| 7 | Improvements to Assist the Deaf RSA (72:38-b V) ? | | |
| 8 | Improvements to Assist Persons with Disabilities (RSA 72:37-a) ? | | |
| 9 | School Dining/Dormitory/Kitchen Exemption (RSA 72:23-IV) ? | | |
| 10a | Non-Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ? | | |
| 10b | Utility Water & Air Pollution Control Exemption (RSA 72:12-a) ? | | |

11 Modified Assessed Valuation of all Properties (Line 5 minus lines 6,7,8,9,10a,10b) ? \$689,533,932

Summation of Exemptions ?

| | | Amount Per Exemption | Total # Granted | Assessed Valuation |
|----|---|----------------------|-----------------|--------------------|
| 12 | Blind Exemption (RSA 72:37) ? | \$15,000 | 1 | \$15,000 |
| 13 | Elderly Exemption (RSA 72:39-a & b) | | 19 | \$2,297,500 |
| 14 | Deaf Exemption (RSA 72:38-b) ? | | | |
| 15 | Disabled Exemption (RSA 72:37-b) ? | \$50,000 | 2 | \$100,000 |
| 16 | Wood Heating Energy Systems Exemption (RSA 72:70) ? | | | |
| 17 | Solar Energy Systems Exemption (RSA 72:62) ? | | | |
| 18 | Wind Powered Energy Systems Exemption (RSA 72:66) ? | | | |
| 19 | Add'l School Dining/Dormitory/Kitchen Exemptions (RSA 72:23 IV) ? | | | |

20 Total Dollar Amount of Exemptions (sum of lines 12-19) \$2,412,500

Calculations

21 NET VALUATION: Used To Compute Municipal, County, and Local Education Tax Rates (Line 11 minus Line 20) \$687,121,432

22 LESS UTILITIES: (Line 3A) Do not include the value of other utilities listed in Line 3B. \$22,338,032

23 NET VALUATION WITHOUT UTILITIES TO COMPUTE STATE EDUCATION TAX (Line 21 minus Line 22) \$664,783,400

Notes:



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Utility Summary: Electric, Hydroelectric, Renewable - Misc., Nuclear, Gas/Pipeline, Water & Sewer

Utility Value Appraiser ?

Who Appriases/Establishes the Utility Value in the Municipality? (If multiple, please list)

GRANITE HILL MUNICIPAL SERVICES

If the Municipality Uses DRA Utility Values, is it Equalized By The Ratio? ☐ Yes ☐ No

SECTION A

List Electric Companies ?

| Electric Company | Assessed Valuation |
|--|--------------------|
| HUDSON LIGHT AND POWER DEPT GENERATION | \$32 |
| MASS MUNICIPAL WHOLESALE ELECTRIC GENERATION | \$5,600 |
| NEXTERA ENERGY SEABROOK LLC | \$40,600 |
| PSNH DBA EVERSOURCE ENERGY | \$10,898,100 |
| PSNH DBA EVERSOURCE ENERGY | \$10,300 |
| PSNH DBA EVERSOURCE ENERGY | \$541,600 |
| | |
| | |
| | |
| | |

A1 Total of all Electric Companies listed in this section:

\$11,496,232

List Gas Companies ?

| Gas Company | Assessed Valuation |
|--|--------------------|
| MARITIMES & NORTHEAST PIPELINE LLC | \$4,830,800 |
| GRANITE STATE GAS TRANSMISSION INC | \$2,918,800 |
| NORTHERN UTILITIES INC | \$495,000 |
| PORTLAND NATURAL GAS TRANSMISSION SYSTEM | \$2,597,200 |
| | |

A2 Total of all Gas Companies listed in this section:

\$10,841,800



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List Water and Sewer Companies ?

Water/Sewer Company

Assessed Valuation

| |
|--|
| |
| |
| |
| |
| |

| |
|--|
| |
| |
| |
| |
| |

A3 Total of all Water and Sewer Companies listed in this section:

Grand Total Valuation of all Sect. A Utility Companies

\$22,338,032

SECTION B

List Other Utility Companies ?

Other Utility Company

Assessed Valuation

| |
|--|
| |
| |
| |
| |
| |

| |
|--|
| |
| |
| |
| |
| |

B1 Total of All Other Companies listed in this section (must agree with line 3B):



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Tax Credits and Exemptions

Veterans' Tax Credits

?

Credit Description

Limits

**Number of
Individuals**

**Estimated Tax
Credits**

? **Veterans' Tax Credit/Optional Veterans' Tax Credit (RSA 72:28)**

(\$50 Standard Credit, \$51 up to \$500 upon adoption by city/town)

\$500

191

\$95,500

? **Surviving Spouse (RSA 72:29-a)**

"The surviving spouse of any person who was killed or died while on active duty in the armed forces of the United States..."
(\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)

\$2,000

2

\$4,000

? **Tax Credit for Service-Connected Total Disability (RSA 72:35)**

"Any person who has been honorably discharged from the military service of the United States and who has total and permanent service-connected disability, or who is a double amputee or paraplegic because of service-connected injury..." (\$700 Standard Credit, \$701 up to \$2,000 upon adoption by city or town)

\$2,000

6

\$12,000

Total Number and Amount

199

\$111,500

*If both husband and/or wife qualify for the credit they count as 2. If someone is living at a residence such as a brother & sister, and one qualifies count as 1, no one else.

Disabled and Deaf Exemption Report

?

Disabled Exemption Report (RSA 72:37-b)

Deaf Exemption Report (RSA 72:38-b)

Single

Married

Single

Married

Income Limits

?

\$13,400

\$20,400

Asset Limits

?

\$35,000

\$50,000

Elderly Exemption Report - RSA 72:39-a

?

**First Time Filers Granted Elderly Exemption
for Current Tax Year**

**Total Number of Individuals Granted an Elderly Exemption for the
Current Tax Year & Total Number of Exemptions Granted**

| Age | # | Amount Per Individual | Age | # | Max Allowable Exemption | Total Actual Exemption Granted |
|-------|---|--------------------------|-------|---|----------------------------|-----------------------------------|
| 65-74 | | \$90,000 | 65-74 | 4 | \$360,000 | \$360,000 |
| 75-79 | | \$115,000 | 75-79 | 6 | \$690,000 | \$632,500 |
| 80+ | | \$145,000 | 80+ | 9 | \$1,305,000 | \$1,305,000 |

Total

19

\$2,355,000

\$2,297,500

**Income
Limits**

Single

\$35,000

Married

\$50,000

**Asset
Limits**

Single

\$125,000

Married

\$125,000

Community Tax Relief Incentive - RSA 79-E

?

Adopted: ☐ Yes ☒ No



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Property Reports

Current Use Reports - RSA 79-A ?

| | Total Number of Acres Receiving Current Use | Assessed Valuation | Other Current Use Statistics | Total Number of Acres |
|--|--|--------------------|---|-----------------------|
| Farm Land | 583.7 | \$239,900 | Receiving 20% Rec. Adjustment | |
| Forest Land | 1,332.13 | \$165,000 | Removed from Current Use During Current Tax Year | 67.32 |
| Forest Land with Documented Stewardship | | | Owners in Current Use | 56 |
| Unproductive Land | | | Parcels in Current Use | 135 |
| Wet Land | 257.68 | \$2,300 | | |
| Total | 2,173.51 | \$407,200 | | |

Land Use Change Tax ?

Gross Monies Received for Calendar Year (Jan 1 through Dec 31)

| | | | | |
|-----------------------------|------------|--|----------------------|-----------|
| Conservation Allocation | Percentage | | And/Or Dollar Amount | |
| Monies to Conservation Fund | | | | |
| Monies to General Fund | | | | \$202,058 |

Conservation Restriction Assessment Report - RSA 79-B (must file PA-60) ?

| | Total Number of Acres Receiving Conservation | Assessed Valuation | Other Conservation Restriction Assessment Statistics | Total Number of Acres |
|--|---|--------------------|--|-----------------------|
| Farm Land | | | Receiving 20% Recreation Adjustment | |
| Forest Land | | | Removed from Conservation During Current Tax Year | |
| Forest Land with Documented Stewardship | | | | |
| Unproductive Land | | | | Total Number |
| Wet Land | | | Owners in Conservation | |
| | | | Parcels in Conservation | |
| Total | | | | |

Discretionary Easements - RSA 79-C ?

| Total Number of Acres | # of Owners | Assessed Valuation | Description of Discretionary Easements Granted (e.g. Golf Course, Ball Park, Race Track) |
|--------------------------|----------------|--------------------|---|
| 247 | 1 | \$98,800 | GOLF COURSE |

Taxation of Farm Structures and Land Under Farm Structures - RSA 79-F ?

| Total Number Granted | Total Number of Structures | Total Number of Acres | Assessed Valuation Land | Assessed Valuation Structures |
|-------------------------|-------------------------------|--------------------------|-------------------------|-------------------------------|
| | | | | |



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PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

KAREN

Preparer's Last Name

ANDERSON

Karen Anderson, Town Admin
Preparer's Signature and Title

8/24/15
Date

- ☐ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Karen Anderson
Preparer's Signature

Assessor's Signature

Salim M. Securt
Municipal Official's Signature

[Signature]
Municipal Official's Signature

[Signature]
Municipal Official's Signature

Jim Rolston
Municipal Official's Signature

[Signature]
Municipal Official's Signature

Municipal Official's Signature

Submit

Please save and e-mail the completed PDF form to equalization@dra.nh.gov

Print

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

~REPORT OF THE BOARD OF SELECTMEN~

In preparing my letter for this years' Town Report, I couldn't help but notice how the Town Reports have changed over the past ten years, an indication of how the town has grown and is continuing to grow.

I would like to welcome our newest member, Jim Rolston, to the Board. He is a long time resident of Greenland and has served in the state legislature and as the town treasurer. I look forward to working with Jim.

I'd like to start by mentioning that Greenland is in a very healthy financial state. We enjoy one of the lowest property tax rates in the seacoast. The Board of Selectmen strive to work closely with all department heads, as well as the Budget Committee to go over every aspect of their yearly budgets in an effort to keep our property taxes at a minimum and yet keep the town running smoothly and efficiently.

During the course of the past year, there have been several major changes that have occurred that warrant mentioning. The most noticeable took place at last years' town meeting when the town voted to adopt the Official Ballot Referendum form of Town Meeting, also known as SB2. This form of government is codified in the statutes at RSA 40:12-:16. It requires the final votes on warrant articles to be taken by use of the official ballot rather than by debating and voting at the traditional Town Meeting as we have in the past. Further, the annual town meeting will consist of two sessions rather than one. The first (deliberative session) is similar to our past town meetings where explanation, discussion and debate take place. The second takes place several weeks later and consists of day long ballot voting. It's wise to check with the Town website (www.greenland-nh.com) for dates and times.

Another major transition (which is on-going) has to do with the 911 standardization of addresses. This process involves changing some addresses to improve response time by our first responders in times of emergencies. We have had some "near tragedies" in the past due to irregular street numbering and/or similar street names. We realize that this process can be inconvenient for residents, but has been deemed by the Board of Selectmen to be a priority safety issue that needs to be corrected.

A third major change has taken place at the Transfer Station, as I'm sure many of you have seen. This is a work in progress also, as we are attempting to make the area more efficient and safer for residents, as well as more cost effective. Our goal is to encourage more recycling, thereby helping to reduce the cost of transfer station operations. Comments and suggestions from the public are always welcome at Board meetings and can be submitted to the Town Administrator for review by the Selectmen.

Lastly, on behalf of the Board of Selectmen, I would like to express my deep appreciation to the employees and volunteers who make this town a friendly and pleasant place in which to live and also those residents who come into the town complex bearing small tokens of their appreciation for the efforts of our employees.

The Board of Selectmen wish all our residents a happy and prosperous 2016.

Respectfully submitted,

H. Vaughan Morgan, III
Board of Selectmen, Chair



K. Forest, J. Penacho, V. Morgan, J. McDevitt, J. Rolston

~ TOWN ADMINISTRATOR'S REPORT ~

“Welcome to Greenland!” The town has had many new residents over the past year or two and we are happy to have you. With growth, the opportunity has presented itself to review all of the town services that we provide and insure that we are meeting the needs of our residents and that we are doing so in a helpful and efficient manner. I would like to take this opportunity to thank the town’s employees for their work this year. Together, we provided excellent services for the residents of Greenland. The employees and elected officials of Greenland are dedicated and keep the best interest of the town in mind. I am honored to work with Marge, Liz, Amy, Myrick and Charlotte on a daily basis in the town office. Sharon Hussey-McLaughlin has done a good job as treasurer for the town and we certainly appreciate her stepping in and filling the vacancy we had. Paul Hayden continues to make sure that our grounds and parks look excellent and that the transfer station runs smoothly. Chief Laurent and Chief Cresta are exemplary leaders of their respective departments.

2015 was a busy year with some major road projects taking place. Dearborn Road and Caswell Drive were completely reconstructed with new pavement, improved drainage, and safety improvements. Busby Construction was hired to do the work and did an excellent job. The contractors came to my office daily and were always complimentary of our residents, noting that they have been patient with road closures and generous with cold drinks during the very hot days. Greenland is not only a nice place to live; it is a nice place to work. Busby Construction also completed new stormwater protection areas at the end of Meadow Lane and Hillside Drive to improve the quality of the stormwater reaching Pickering Brook. The Transfer Station was paved and we were able to provide a safer traffic flow for our residents and staff. The cover over the baler was also completed. The continuous snow events during 2015 were a burden on the operating budget causing some planned maintenance and improvements to be delayed until 2016. Eleven weekends in a row with plowable snow far exceeded the budgeted funds. We were fortunate to receive some reimbursement from FEMA to offset some of the cost overages.

The Board of Selectmen carefully provide the direction for the town and their many hours of service are certainly appreciated. Selectman John Penacho is completing his term and his expertise will be missed. John was an invaluable resource to me with commercial abatement cases. I look forward to continuing to carry out the day to day operations of Greenland, under the direction of the Board of Selectmen.

Respectfully submitted,

Karen Anderson
Town Administrator



Karen Anderson – Town Administrator

~ TOWN CLERK/TAX COLLECTOR'S REPORT~

The year 2015 has passed by so quickly. The growth in our Town continues, which makes our workload heavier. We have been able to handle it without difficulty. There have been many training sessions for both Town Clerk and Tax Collector for my Deputy and me due to changes in the laws that continue to occur within our State. It is most important that we keep up to date on all aspects of our positions in order to stay within the law and to service our residents. During the year, we continued to handle motor vehicle registrations, tax payments, dog registrations, elections, marriage licenses, birth and death certificates, etc. for our residents. Registration of boat and off road registrations can be done for anyone who has proper documentation from any town or state as long as they are operating within our state or on our waters. Our audits with the State of New Hampshire Motor Vehicles and our auditors, Plodzik & Sanderson, have been accurate, without any problems.

This year, the Town Clerk's revenue for Motor Vehicles, etc. exceeded \$1,000,000. The Tax Collector received \$11,700,243 in real estate taxes. Over twelve million dollars (12,000,000) in revenue passes through our office. The percentage of 2015 taxes received, represent approximately ninety seven percent (97.7%) of the total taxes collected. These monies keep our Town running. Kudos to our residents! Seventeen (17) properties out of the eighteen hundred (1800 +/-) we taxed were lien for year-end 2014, which is a very small percentage. There was no deeding of any properties. All in all, it was a positive year end in the face of the changes that occurred during the year.

Thanks to my Deputy, Amy Leonard, who works hand in hand with me on all phases of the Tax Collector/Town Clerk functions. Also, thanks to Liz Cummings, the Town Bookkeeper, as we balance to the penny on over \$12,000,000 in revenues, which is not an easy task.

Respectfully submitted,

Marguerite "Marge" Morgan
Town Clerk/Tax Collector

~TOWN CLERK'S FINANCIAL REPORT~

| | <u>2014</u> | <u>2015</u> |
|---|-------------------|---------------------|
| Motor Vehicle Permits | 882,932.81 | 976,022.94 |
| Motor Vehicle Decals | 16,149.00 | 16,458.00 |
| Boat Registrations | 3,416.64 | 4,689.84 |
| Fish & Game Income | 194.00 | 402.00 |
| E-Reg Verification | 0.00 | 0.00 |
| E-Reg - Interware | 0.00 | 0.00 |
| Transportation Improvement Fund | 13,475.00 | 13,780.00 |
| Dog Licenses w/fines | 4,338.90 | 5,991.70 |
| NSF Fees | 300.00 | 200.00 |
| Marriage Licenses | 168.00 | 161.00 |
| Vital Statistics | 988.00 | 938.00 |
| Transfer Station Permits | 10,860.00 | 10,905.65 |
| Miscellaneous - Copies, filing fees, etc. | 6,105.72 | 6,048.83 |
| Wetland Permit filing fees | 10.00 | 0.00 |
| Total | 939,438.07 | 1,035,597.96 |

~RESIDENT DEATH REPORT~

2015

| Name | Date of Death | Place of Death | Father's Name | Mother's Maiden Name |
|------------------------|---------------|----------------|-----------------------|-------------------------|
| Terenzi, Robert | 01/10/15 | Greenland | Terenzi, Raffaele | Kobierski, Mary |
| Maher, Leon | 01/19/15 | Portsmouth, NH | Maher, Victor | Charbonneau, Claire |
| Considine, Joseph | 02/21/15 | Greenland | Considine, James | Cassidy, Josephine |
| Nadeau, Daniel | 02/22/15 | Portsmouth, NH | Nadeau, Gerard | Wike, Linda |
| Donovan, Paul | 02/23/15 | Portsmouth, NH | Donovan, William | Jonsson, Alma |
| Lippemeier, Robert | 02/25/15 | Greenland | Lippemeier, Henry | Asner, Johanna |
| Hopley Jr., Robert | 02/26/15 | Greenland | Hopley Sr., Robert | Cutten, Vernetta |
| Donnell, Donna | 03/01/15 | Portsmouth, NH | Hoyt, Charles | Stetson, Helen |
| Wentworth Jr., Forest | 03/06/15 | Greenland | Wentworth Sr., Forest | Barnaby, Bernice |
| Hoonhout, Shirley | 05/15/15 | Greenland | Godfrey, Shirley | Decuir, Marguerite |
| Mueller, Mary | 05/20/15 | Dover, NH | Lazieh, George | Lazieh, Julia |
| Fucci, Ricardo | 05/27/15 | Greenland | Fucci, Louis | Rielle, Barbara |
| Hurlbert, Paul | 06/19/15 | Greenland | Hurlbert, Ernest | Ellis, Minnie |
| Broadhead, Robert | 07/05/15 | Exeter, NH | Broadhead, Arthur | Hunt, Rose |
| Ostromecky, Stanley | 07/18/15 | Portsmouth, NH | Ostromecky, Frank | Dusavage, Barbara |
| Simpson, Robert | 08/12/15 | Dover, NH | Simpson, Manning | Parks, Alexis |
| Saunders, George | 08/26/15 | Greenland | Sonderio, Unknown | Chisholm, Beatrice |
| Sirois, Palmyre | 09/01/15 | Greenland | Marquis, Vital | Corbin, Jeanne |
| O'Connor, Michael | 09/11/15 | Greenland | O'Connor, Frederick | Hobden, Emily |
| Wick, Adele | 09/27/15 | Greenland | Wick, Douglas | Ernst, Allayne |
| Kotsonis, L. | 10/09/15 | Portsmouth, NH | Chisholm, Henry | Crawford, Lily |
| Hyzer, Earl | 10/27/15 | Greenland | Hyzer, Will | Thompson, Ada |
| Brokenbrough, Jermaine | 10/30/15 | Lebanon, NH | Watson, Jerome | Brokenbrough, Franscita |
| Perkins, Carole | 11/13/15 | Exeter, NH | Clarke, William | Coffin, Shirley |

~RESIDENT MARRIAGE REPORT~

2015

| Spouse | Residence | Spouse | Residence | Town of Issuance | Place of Marriage | Date of Marriage |
|------------------|-----------|--------------------|-----------|------------------|-------------------|------------------|
| Alford, Jamie | Greenland | Beatty, Joshua | Greenland | Greenland | Greenland | 03/14/15 |
| Faulkner, Craig | Greenland | Dulong, Christine | Greenland | Greenland | Portsmouth | 05/16/15 |
| Johnson, Thomas | Greenland | Sinclair, Allison | Exeter | Exeter | Concord | 06/13/15 |
| Doucette, Daniel | Greenland | Marsh, Kristy | Greenland | Greenland | North Conway | 06/20/15 |
| Callo, Rima | Greenland | Sawyer Jr., John | Greenland | Greenland | Rye Beach | 08/01/15 |
| Gillum, Thomas | Greenland | Cousens, Meryl | Greenland | Greenland | Stratham | 08/08/15 |
| Carter, Stephen | Greenland | Ricciuti, Michelle | Meredith | Meredith | Meredith | 09/05/15 |
| Cots, John | Greenland | Robare, Samantha | Greenland | Greenland | New Castle | 10/10/15 |
| Collins, Richard | Greenland | Morrison, Sharon | Greenland | Greenland | Hart's Loc. | 10/10/15 |

~RESIDENT BIRTH REPORT~

2015

| Child's name | Date of Birth | Place of Birth | Father's Name | Mother's Name |
|-------------------------|---------------|----------------|--------------------|-------------------|
| Larrabee, Drew Edward | 03/10/15 | Portsmouth, NH | Larrabee, Matthew | Larrabee, Kristin |
| Moore, Finleigh Rose | 04/09/15 | Portsmouth, NH | Moore, Bud | Moore, Chelsea |
| Chagnon, William Victor | 06/17/15 | Portsmouth, NH | Chagnon, Thomas | Chagnon, Heidi |
| Schreck, Kyla Alyn | 09/11/15 | Portsmouth, NH | Schreck Jr., Craig | Schreck, Alanna |
| Skean, Ava Marie | 10/16/15 | Portsmouth, NH | Skean, Erik | Skean, Alison |
| Bacon, Ava Hope | 11/17/15 | Portsmouth, NH | Bacon, Daniel | Bacon, Ashley |



New Hampshire
Department of
Revenue Administration

2015
MS-61

Debits

| Uncollected Taxes Beginning of Year | Account | Levy for Year of this Report | Prior Levies (Please Specify Years) | | |
|---------------------------------------|---------|---------------------------------|-------------------------------------|-------------|-------------|
| | | | Year: 2014 | Year: 2013 | Year: 2012 |
| Property Taxes | 3110 | | \$317,639.79 | \$47,754.64 | \$27,866.01 |
| Resident Taxes | 3180 | | | | |
| Land Use Change Taxes | 3120 | | \$36,500.00 | | |
| Yield Taxes | 3185 | | | | |
| Excavation Tax | 3187 | | | | |
| Other Taxes | 3189 | | | | |
| Property Tax Credit Balance ? | | | | | |
| Other Tax or Charges Credit Balance ? | | | | | |

| Taxes Committed This Year | Account | Levy for Year of this Report | Prior Levies | |
|---------------------------|---------|---------------------------------|--------------|--|
| | | | 2014 | |
| Property Taxes | 3110 | \$11,453,940.00 | | |
| Resident Taxes | 3180 | | | |
| Land Use Change Taxes | 3120 | \$173,300.00 | | |
| Yield Taxes | 3185 | | | |
| Excavation Tax | 3187 | | | |
| Other Taxes | 3189 | | | |
| - | #3110 | | | |
| Add Line | | | | |

| Overpayment Refunds | Account | Levy for Year of this Report | Prior Levies | | |
|--|---------|---------------------------------|--------------|-------------|-------------|
| | | | 2014 | 2013 | 2012 |
| Property Taxes | 3110 | | | | |
| Resident Taxes | 3180 | | | | |
| Land Use Change Taxes | 3120 | | | | |
| Yield Taxes | 3185 | | | | |
| Excavation Tax | 3187 | | | | |
| - | | | | | |
| Add Line | | | | | |
| Interest and Penalties on Delinquent Taxes | 3190 | \$5,212.75 | \$18,613.51 | \$8,748.71 | \$6,728.15 |
| Interest and Penalties on Resident Taxes | 3190 | | | | |
| Total Debits | | \$11,632,452.75 | \$372,753.30 | \$56,503.35 | \$34,594.16 |



New Hampshire
Department of
Revenue Administration

2015
MS-61

Credits

| Remitted to Treasurer | Levy for Year of this Report | Prior Levies | | |
|--|---------------------------------|--------------|-------------|-------------|
| | | 2014 | 2013 | 2012 |
| Property Taxes | \$11,178,580.91 | \$243,684.22 | \$24,548.60 | \$27,866.01 |
| Resident Taxes | | | | |
| Land Use Change Taxes | \$112,300.00 | \$36,500.00 | | |
| Yield Taxes | | | | |
| Interest (Include Lien Conversion) | \$5,212.75 | \$18,613.51 | \$8,748.51 | \$6,728.15 |
| Penalties | | | | |
| Excavation Tax | | | | |
| Other Taxes | | | | |
| Conversion to Lien (Principal Only) | | \$72,771.57 | | |
| <input type="checkbox"/> Veteran's Credit Adjustment | \$250.00 | | | |
| <input type="button" value="Add Line"/> | | | | |
| Discounts Allowed | | | | |

| Abatements Made | Levy for Year of this Report | Prior Levies | | |
|---|---------------------------------|--------------|------|------|
| | | 2014 | 2013 | 2012 |
| Property Taxes | \$2,320.00 | \$1,184.00 | | |
| Resident Taxes | | | | |
| Land Use Change Taxes | \$45,000.00 | | | |
| Yield Taxes | | | | |
| Excavation Tax | | | | |
| Other Taxes | | | | |
| <input type="checkbox"/> | | | | |
| <input type="button" value="Add Line"/> | | | | |
| Current Levy Deeded | | | | |



New Hampshire
Department of
Revenue Administration

2015
MS-61

| Uncollected Taxes - End of Year # 1080 | Levy for Year of this Report | Prior Levies | | |
|--|---------------------------------|------------------------|---------------------|--------------------|
| | | 2014 | 2013 | 2012 |
| Property Taxes | \$272,789.09 | | \$23,206.04 | |
| Resident Taxes | | | | |
| Land Use Change Taxes | \$16,000.00 | | | |
| Yield Taxes | | | | |
| Excavation Tax | | | | |
| Other Taxes | | | | |
| Property Tax Credit Balance ? | | | | |
| Other Tax or Charges Credit Balance ? | | | | |
| Total Credits | | \$11,632,452.75 | \$372,753.30 | \$56,503.15 |
| | | | \$34,594.16 | |



New Hampshire
Department of
Revenue Administration

2015
MS-61

Summary of Debits

| | Last Year's Levy | Prior Levies (Please Specify Years) | | |
|---|--------------------|-------------------------------------|--------------------|------------|
| | | Year: 2013 | Year: 2012 | Year: 2011 |
| Unredeemed Liens Balance - Beginning of Year | | \$47,754.64 | \$27,866.01 | |
| Liens Executed During Fiscal Year | \$78,250.68 | | | |
| Interest & Costs Collected (After Lien Execution) | \$1,108.94 | \$8,748.71 | \$6,728.15 | |
| | | | | |
| <input type="button" value="Add Line"/> | | | | |
| Total Debits | \$79,359.62 | \$56,503.35 | \$34,594.16 | |

Summary of Credits

| | Last Year's Levy | Prior Levies | | |
|---|--------------------|--------------------|--------------------|------|
| | | 2013 | 2012 | 2011 |
| Redemptions | \$28,753.80 | \$24,548.60 | \$27,866.01 | |
| | | | | |
| <input type="button" value="Add Line"/> | | | | |
| Interest & Costs Collected (After Lien Execution) #3190 | \$1,108.94 | \$8,748.71 | \$6,728.15 | |
| | | | | |
| <input type="button" value="Add Line"/> | | | | |
| Abatements of Unredeemed Liens | | | | |
| Liens Deeded to Municipality | | | | |
| Unredeemed Liens Balance - End of Year #1110 | \$49,496.88 | \$23,206.04 | | |
| Total Credits | \$79,359.62 | \$56,503.35 | \$34,594.16 | |

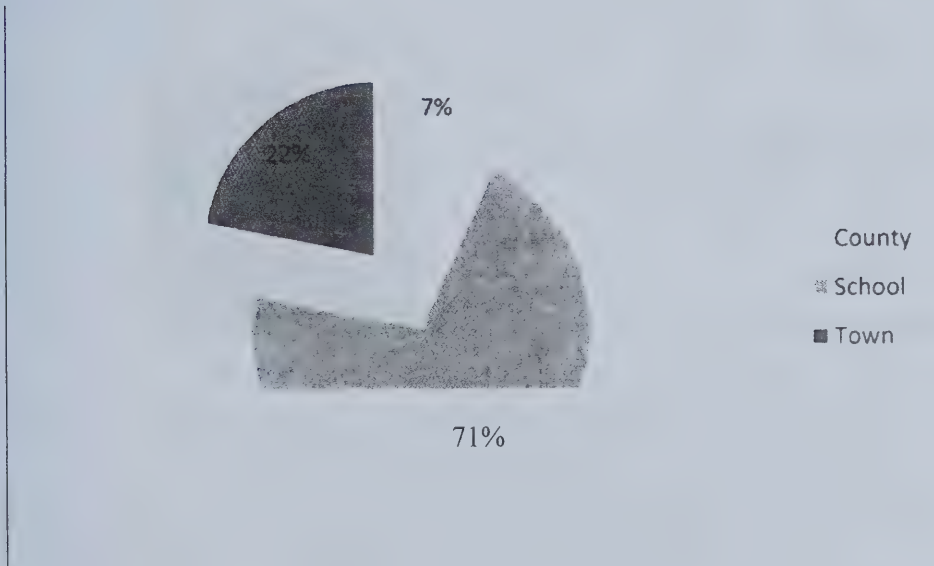
Rate of Taxation - 10 Year History

The following is a comparison chart of the Tax Rate and percentage breakdown of the rate:

Tax Rate - Per \$1000 of Valuation

| YEAR | | TOWN | SCHOOL | COUNTY | TOTAL |
|------|----|------|--------|--------|-------|
| 2006 | \$ | 2.64 | 12.79 | 1.07 | 16.50 |
| 2007 | \$ | 3.77 | 12.46 | 1.07 | 17.30 |
| 2008 | \$ | 2.26 | 10.36 | 0.88 | 13.50 |
| 2009 | \$ | 2.01 | 10.59 | 0.95 | 13.55 |
| 2010 | \$ | 2.69 | 10.41 | 0.96 | 14.06 |
| 2011 | \$ | 2.98 | 9.76 | 1.01 | 13.75 |
| 2012 | \$ | 2.87 | 10.21 | 1.05 | 14.13 |
| 2013 | \$ | 2.80 | 11.57 | 1.13 | 15.50 |
| 2014 | \$ | 3.40 | 11.43 | 1.09 | 15.92 |
| 2015 | \$ | 3.53 | 12.28 | 1.10 | 16.91 |

2015 Property Tax Breakdown



~BUILDING INSPECTOR/CODE ENFORCEMENT~ ANNUAL REPORT

2015 was another banner year for building in Greenland. With construction steady, Van Etten Way and Sofia Way subdivisions are proceeding at a brisk pace. Seavey Way is expected to be started in early 2016. We are seeing our first commercial development since Lowes and Target came to town, as well as our first age-restricted development.

The commercial project will bring Tractor Supply and Aroma Joes, with an additional 7200 square foot retail building. Tenants for this building have yet to come forward. The age-restricted development will be 73 2 and 3-bedroom stand-alone houses, with the land held in common.

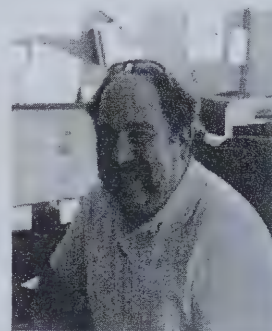
There were 18 single-family homes completed this year. There were 23 commercial renovation projects. One of our fastest growing permits is for photovoltaic solar arrays; we saw 13 systems installed this year. Additionally over 750 permits were issued for additions, renovations, sheds, generators, furnaces, decks and the like.

Starting in January you will be able to submit and pay for a majority of our applications online. Keep an eye on the website www.greenland-nh.com for updates on this exciting addition. Keep in mind that a permit is not valid without a signature from the Building Inspector. As always, if you are unsure if your next project requires a permit, call the building department. We would be happy to discuss it with you. All of Greenland's Building Regulations and Zoning ordinances are available for review, online at www.greenland-nh.com.

Sincerely,

 **Town of Greenland
Building Inspector**

Myrick Bunker
Building Inspector
Code Enforcement Official



~ BUILDING DEPARTMENT ACTIVITY ~

Permits Issued

| | <u>2014</u> | <u>2015</u> | | <u>2014</u> | <u>2015</u> |
|-------------------------|-------------|-------------|----------------------|-------------|-------------|
| New Homes | 30 | 17 | Plumbing | 55 | 49 |
| Duplexes | 3 | 0 | Electric | 111 | 117 |
| Residential Renovations | 97 | 57 | Signs | 26 | 22 |
| Commercial Renovations | 30 | 13 | Test Pits | 135 | 91 |
| New Commercial Building | 0 | 3 | Septic | 45 | 42 |
| Occ. Permit-Residential | 39 | 18 | Septic Review | 59 | 74 |
| Occ. Permit-Commercial | 16 | 17 | Pools | 5 | 2 |
| Outbuilding | 33 | 20 | Roof | 10 | 34 |
| Driveway | 34 | 23 | Home Occupation | 0 | 0 |
| Demolitions | 10 | 4 | Mechanical | 60 | 63 |
| Gas | 85 | 74 | Sprinkler Systems | 0 | 5 |
| Generators | 14 | 13 | Miscellaneous | 0 | 23 |
| Solar Array | 0 | 13 | Total permits | 897 | 794 |

~ POLICE DEPARTMENT REPORT ~

2015 was a wonderful year for the Greenland Police Department. We dubbed it the year of Community Growth. To that end, we continued to expand our community events. We were happy to partner with Target and Holloway Automotive, yet again, in hosting National Night Out in August. This event is meant to bring together all aspects of our community to promote the relationship with both the Greenland Police and Fire Departments. We celebrate by enjoying an evening of free food, music and fun. We had another amazing turnout in 2015 ... and have already started planning for 2016! Remember that it is always the first Tuesday in August (this year: August 2, 2016) at the Greenland Fire Department parking lot. We would love to see you there!

We also partnered again with Target, REP Enterprises, and DD Cook Builders to take part in Heroes and Helpers, an event that allows us to sponsor a family to help with their Holidays! This year, we were honored to spend time with a wonderful local family, including three (3) children and their parents. We were able to spend time shopping, wrapping, eating holiday treats and just enjoying some time with these amazing people! It is one of our favorite events of the year and this year's family made it so memorable!

We try to have officers involved in almost any event in Greenland. We participate in the weekly summer concerts, the Greenland Farmer's Market, the Women's Club annual craft and pie fair, school patrols and events, Jason's Run, several foot and bike races that pass through town, and anything else that might take place. Please remember that we are there to be a part of the community and make sure everyone stays safe. If you ever need anything, please don't hesitate to approach us!

During 2015, the second floor of the police department was finished, including a large training room, an expanded evidence room, a workout room and additional storage. We are so happy with the results! We received so many donations and kind assistance, it is impossible to name everyone, but we would like to thank: Troy Thibodeau, Pearl's Painting, Sherwin Williams, Integrity Stone, State Street Discount, Lowe's, Home Depot, Target and the police department employees that helped along the way. If anyone would like to stop by and receive a tour of the police department, we would be more than happy to show you around!

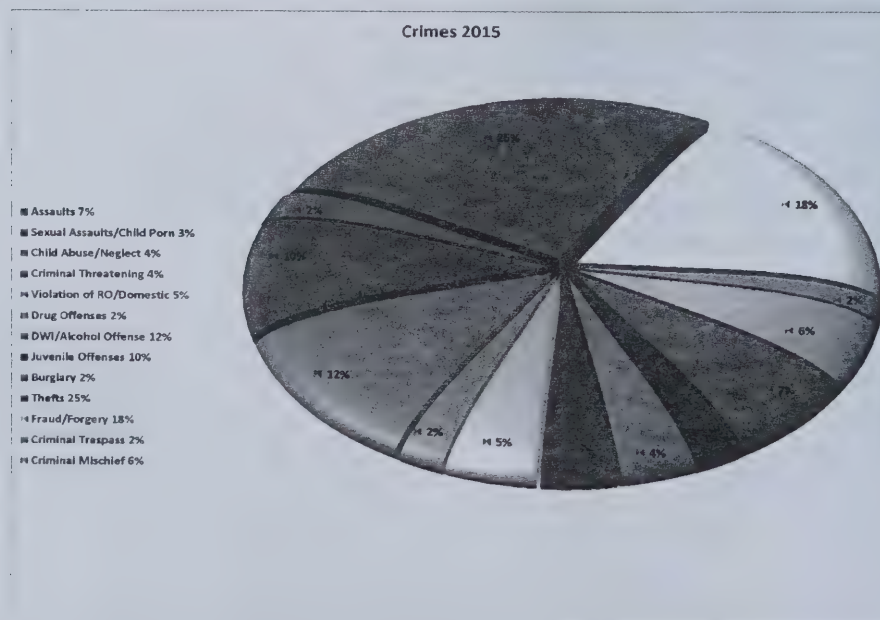
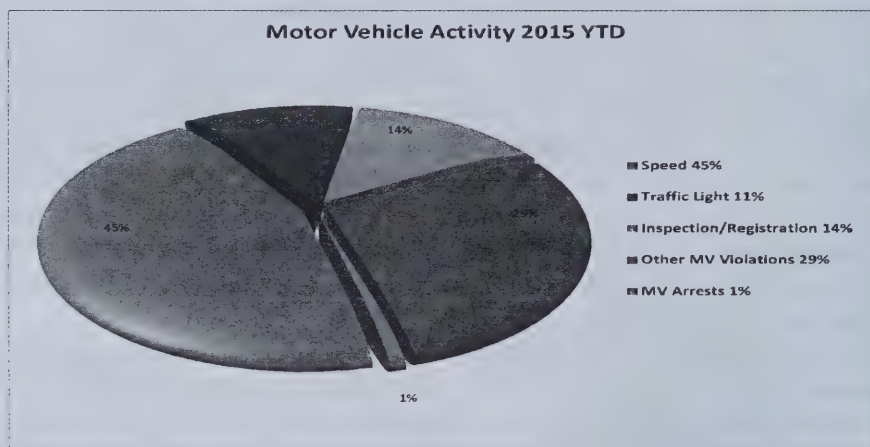
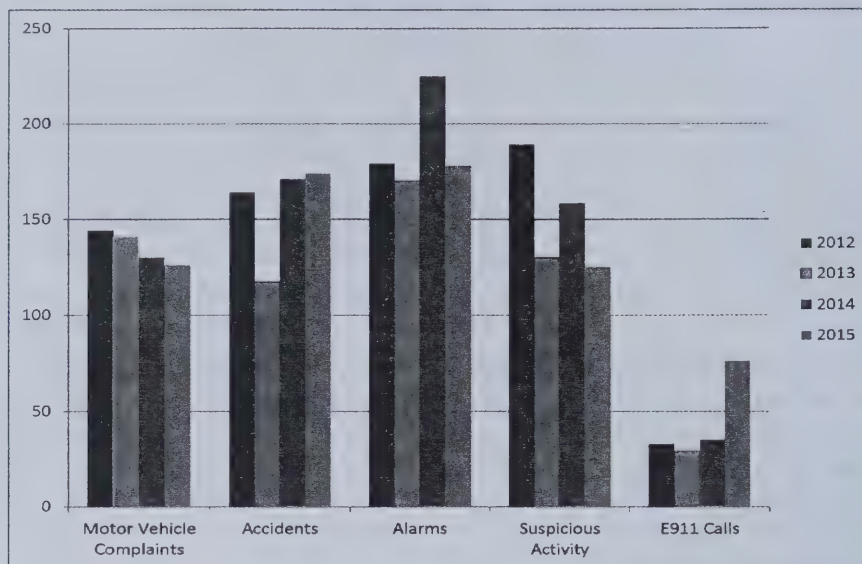
Again in 2015, we received grants for additional patrols through Traffic Safety. We performed expanded Speed, Traffic Light, DWI, School Bus, and Commuter patrols. This allows us to concentrate on motor vehicle issues throughout the town with a dedicated officer. Our statistics this year were equivalent to 2014, proving that these issues continue to plague certain areas and routes. We have already applied for these same grants in 2016 and hope to continue to improve the safety of the motoring public in our community.

Throughout 2015 we were lucky to have no personnel changes. I think the dedication of your police force is a huge advantage to the community! The Greenland officers are intelligent, seasoned and committed...and I feel thankful for their service every day. I cannot overstate the importance of such a cohesive team.

In closing, I would like to quote Jean Vanier regarding community: "It is only when we stand up, with all our failings and sufferings, and try to support others rather than withdraw into ourselves, that we can fully live the life of community."

Respectfully submitted,

Tara L. Laurent
Chief of Police





Current Greenland Police Department Roster 2015

Full-Time Personnel

Chief Tara Laurent
Lt. Dawn Sawyer
Detective David Kurkul
Sgt. Wayne Young
Officer James Cormier
Officer Michael Gobbi
Officer Wayne Bertogli

Part-Time Personnel

Officer Thomas Simmons
Officer Jeffrey Peirce
Officer Theodore Hartmann
Officer Timothy McClare
Administrative Assistant Carole Smith

~ FIRE DEPARTMENT REPORT~

I would like to sincerely thank the members of the Greenland Fire Department and Ladies Auxiliary for their continued commitment, dedication and professionalism while serving the community. We appreciate the time Greenland's past firefighters, EMTs, dispatchers, support personnel and Ladies Auxiliary members have dedicated to the Department as well as the support we receive from the Town of Greenland and its residents.

| 2015 Greenland Fire Department Members | | | |
|--|---|---|---|
| <p style="text-align: center;"><u>Officers</u></p> <p>Chief Ralph Cresta Jr. Deputy Chief Myrick Bunker Captain Ted Hartmann Captain Kevin Schmit Engineer John Seavey Engineer Emery Eaton</p> <p style="text-align: center;"><u>Firefighters</u></p> <p>Chip Hussey Tom Maher Chris Pearl Thomas Duplessis</p> | <p style="text-align: center;"><u>Firefighters & EMTs</u></p> <p>Mo Sodini Max Brown Greg Harnois Rob Cook Stephen Wissow Matt Tobey Tom Tillman Rob Izzo Paul St. Cyr</p> | <p style="text-align: center;"><u>EMTs</u></p> <p>Amelia Moore Derek Simpson Judy Graham Rob Holt Colleen Sodini Jen Boyle</p> <p style="text-align: center;"><u>Dispatch</u></p> <p>Dick Hazzard</p> | <p style="text-align: center;"><u>Paramedics</u></p> <p>Ryan Chase Dave Florin Julie Irwin Pat Miner</p> <p style="text-align: center;"><u>Probationary</u></p> <p>Butch Ricci John Roberto Alanna Graham Max Riffert</p> <p style="text-align: center;"><u>Support</u></p> <p>Harold Buzzell Kathy Cresta Vaughn Morgan</p> |

The Greenland Fire Department is comprised of men and women living in Greenland with a few members residing in abutting towns. Each member has trained, on their own time, to become certified New Hampshire Firefighters and/or nationally registered Emergency Medical Technicians.

Probationary members are still in-training. Our volunteers participate in monthly department Fire and EMS training to maintain and increase their skills. Residents who are interested in joining the fire departments are invited to attend our monthly Business Meeting (second Tuesday of each month at 7 p.m.). Visit www.GreenlandFire.com for more information.

Respectfully submitted,

Ralph Cresta Jr., Chief



Incident Reports by Type of Incident Found:

Medical Aid: 183
Motor Vehicle Accidents: 45
Building Fires: 12
Hazardous Condition: 24
Alarm System Activation: 77
Miscellaneous Fire: 3
Brush Fires: 10
Car Fires: 6
Public Assist: 11
Cancelled Enroute: 7
Total Calls in 2015: 378

Greenland is a member of a mutual aid agreement with surrounding towns. In 2015 we participated in the mutual aid agreement as follows:

Mutual Aid Given

Fire: 15
Ambulance: 10

Mutual Aid Received

Fire: 6
Ambulance: 39
Ambulance Crew: 33
Portsmouth Advanced Life Support (ALS): 20

How to Reach Us:

Always dial 9 1 1 in an emergency.

- Business number is 603-436-1188
- Website www.GreenlandFire.org

Help Us Find You in an Emergency:

- Make sure the telephone company has your correct street address.
- Post your street number on both sides of your mailbox in 4-inch (or larger) reflective numbers.
- Ensure that your house number is clearly visible from the street, both during the day and night.

Burn Permits: How Do I Get One?

Plan ahead—the Greenland Fire Department is staffed entirely by volunteers. Contact the Fire Warden, or one of the Deputy Fire Wardens, to **request a burn permit at least 24-hours prior to the start of your burn**. Burn permits requested with less than 24-hour's notice may not be issued. Before starting a brush fire, you must have a signed burn permit in hand. Burn permits are also required for chimineas, fire pits, campfires, and outdoor fireplaces.

Request a burn permit from the Fire Warden or a Deputy Fire Warden at least 24-hours prior to the start of the burn.

- Kevin Schmit 603-433-5572
- Emery Eaton 603-235-9403
- John Seavey 603-617-0356
- Fire Warden Ralph Cresta 603-235-7676

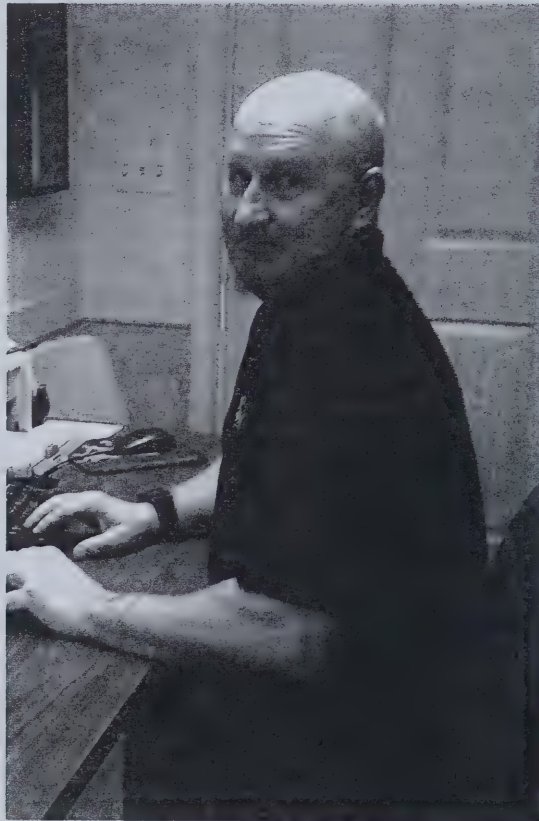
Visit www.GreenlandFire.com and select Burn Permits for more information, rules and your responsibilities.

~ EMERGENCY MANAGEMENT~

In 2015, Greenland Emergency Management participated in three exercises conducted by the State of New Hampshire Department of Homeland Security & Emergency Management and the Federal Emergency Management Agency, to test the Town's Radiological Emergency Response Plan. We also had some training provided by the State in Emergency operations center operations and Introduction to Radiological Emergency Response. The Greenland Fire Department, Police Department, Board of Selectman, Town Administrator, Town Clerk and some tech savvy volunteers spent many hours making this a successful year.

Respectfully submitted,

Timothy Collins
Emergency Management Director



Timothy Collins-Emergency Management Director

~ HEALTH OFFICER REPORT ~

The role of public health has become more prominent as emerging infectious diseases and the need for public health response grows and changes across the world.

As Public Health officials, we have a critical role in development of effective local and regional environmental and public health systems and are responsible for three critical functions:

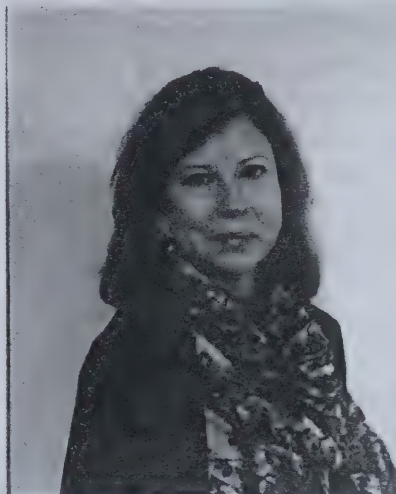
- Enforce applicable NH laws and administrative rules, as well as local ordinances and regulations;
- Serve as a liaison between state officials, local elected officials and the community on issues concerning local environmental and public health; and
- Participate in efforts to develop regional environmental and public health capacities.

In 2015, Deputy Health Officer Jeff Canfield and I provided various daycare and home inspections, responded to mold and perceived sanitation issues, and addressed rental housing and other public health concerns and questions. We collaborated with Department of Environmental services related to specific groundwater concerns. We developed information, disseminated through Greenland Central School, related to viral illnesses of concern and also mosquito and tick-borne illness prevention.

Into the future, we will continue to explore means of real-time public health communication to the Greenland residents. We will continue to provide scheduled and/or immediate inspections and response to resident concerns. Educational programs will be developed and presented as necessary and upon request. Thank you for the opportunity to serve this beautiful community.

Respectfully submitted,

Martha Wassell, MT (ASCP), MPH, CIC
Health Officer



Martha Wassell, Health Officer

~TRUSTEES OF THE TRUST FUNDS~

Greenland's Trustees of the Trust Funds are responsible for managing the town's capital reserve funds as well as privately funded trusts that benefit the citizens of the town. The various funds range in size from under \$1,000 to over \$500,000. Each fund is managed as a separate account using a specific investment mandate. There are 23 funds in total, 7 of which are private trusts established by town citizens including funds for the library and the cemetery. There are 16 capital reserve funds, including 4 established for the school district, 2 for the library, and 10 for the town. Together, the trust funds have a total value of over \$1.8 million.

The Town made the following decisions at the town and school district meetings and elections. An additional \$2,000 was deposited into the Police Equipment Fund for the replacement of police protective equipment. A new fund, the Transfer Station Equipment Fund, was opened for the purpose of repairing and/or replacing major equipment at the transfer station, and \$20,000 was deposited in this fund. Conservation land off Portsmouth Avenue was purchased for \$11,300. Additional funds of \$85,000 were placed in the fund for the renovation of the second floor of the police station, and this renovation was completed during the year. Further, income was paid to the library for continuing operations, and required repairs were funded. Sanderson scholarship winners were paid awards toward their high school and college educations.

The goal of the Trustees is to manage the trusts and capital reserve accounts for safety and to protect against the loss of value caused by inflation. Certain accounts are also managed with a strategy to grow the principal and in some cases to generate current income. Since the beginning of 2011, the Trustees have been directly managing the towns trust accounts directly using a conservative "prudent man" investment philosophy. By doing so we have eliminated advisor management fees of approximately 1% per year. Despite the continuing low interest rates, and the difficult market conditions at the end of 2015, the funds ended the year with a small gain. We are pleased with these results as they increase the town's reserve funds without the need for higher property taxes. The Trustees would like to caution that the fund investments are subject to general stock and bond market conditions and returns are not guaranteed.

For 2016, all trust and capital reserve accounts will be invested in one or more of four investment options: a US government Treasury bill money market fund, an index fund that covers the total US stock market, a second index fund that covers the total US bond market, and a bond fund that invests in Treasury Inflation-Protected Securities (TIPS) as an inflation hedge. The Trustees seek to match the investments in each account with its purpose and anticipated investment time horizon. We will monitor the results to determine if this is an appropriate plan for the long term.

The Town trust funds are managed by three trustees, who serve for rotating three-year terms.

Respectfully Submitted,

Manuela Kutzer, Richard Rugg, Coleen Penacho
Trustee of Trust Funds

SUMMARY OF THE TRUSTS (Valuation Date: 12/31/2015)

TRUST FUNDS

| | |
|--------------------------|-------------------|
| Cemetery Fund | 69,792.02 |
| Cemetery Perpetual Care | 295,841.42 |
| Library Fund | 116,967.11 |
| Weeks Sidewalk | 2,479.77 |
| Weeks School | 809.92 |
| Sanderson School | 29,609.73 |
| Norton Library | 2,478.44 |
| Total Trust Funds | 517,978.41 |

CAPITAL RESERVE FUNDS

| | |
|--|---------------------|
| Retirement Liability | 2,143.90 |
| School Building and Grounds Maintenance | 61,344.98 |
| Mosquito Control Fund | 7,498.37 |
| Conservation Land | 153,578.74 |
| Library Future Growth | 527,938.87 |
| Road Maintenance (Ports Ave) | 6,731.98 |
| Library Emergency Repair | 14,582.92 |
| Road Maintenance | 31,349.68 |
| Storm Expense | 43,718.11 |
| School Generator | 4,824.51 |
| Unanticipated Tuition Expense | 215,835.43 |
| School Health Insurance | 1,002.21 |
| Police Equipment | 6,000.80 |
| Police Station Renovation | 0.00 |
| Transfer Station Equipment | 20,000.75 |
| General Road Maintenance | 202,181.75 |
| Total Capital Reserve | 1,298,733.00 |
| Total Trust and Capital Reserve Funds | 1,816,711.41 |

~ CEMETERY TRUSTEES ~

Plots Sold in 2015:

| | |
|------------------|-------------------|
| Heidi Hamilton | |
| 1 cremation lot | \$ 500.00 |
| Florence Pollard | |
| 2 cremation lots | <u>\$1,000.00</u> |
| Total: | \$1,500.00 |

**** A complete list of the Common and Individual Perpetual Cemetery Trust Funds is available at the Town Office**

Fifty percent of these total lot sales have been deposited in the Cemetery Perpetual Fund and fifty percent has been deposited in the General Cemetery Fund.

1. The re-mapping of Prospect Hill Cemetery is now completed. Hard draft maps and a file digital format (PDF) have been skillfully produced by Kevin Van Etten. The final validation effort will take place in the summer of 2016. Amy Leonard will begin the process of transferring all the burial data of those interred to our digital format.
2. Dave Gill, Paul Hayden, Kevin Van Etten and Michele Kaulback worked on removal of the tree stumps in Prospect Hill Cemetery. We hope to complete this task and plant trees in 2016 at which time we will reseed the disrupted ground. After the trees are planted, the next project will be road repair in Prospect Hill Cemetery.
3. The Cemetery Restoration of Hillside Cemetery continued during the summer. We continued to clean, repair and up right the head/foot stones. We anticipate approximately another four years of restoration work to complete Hillside Cemetery.
4. For safety reasons and due to the state of decay, the large tree in Hillside Cemetery was removed.
5. We will be looking at purchasing Columbarium's for the Cemetery.

Respectfully Submitted,

David Gill, Paul Hayden, Michele Kaulback, Cemetery Trustees
Kevin Van Etten, Sexton



~ TREASURER'S REPORT ~

It has been a pleasure serving the Town of Greenland for the past year. The following is the Treasurer's Report for the Year Ending December 31, 2015.

GENERAL FUND

| | |
|------------------|----------------|
| Balance 12/31/14 | \$6,309,631.33 |
| Balance 12/31/15 | \$5,888,145.90 |

SPECIAL AMBULANCE FUND

| | |
|------------------|--------------|
| Balance 12/31/14 | \$ 50,434.42 |
| Balance 12/31/15 | \$ 48,276.88 |

RECREATION FUND

| | |
|------------------|--------------|
| Balance 12/31/14 | \$ 50,671.29 |
| Balance 12/31/15 | \$ 57,355.59 |

POLICE SPECIAL DETAIL FUND

| | |
|------------------|--------------|
| Balance 12/31/14 | \$180,334.45 |
| Balance 12/31/15 | \$106,604.95 |

HEALTH DEDUCTABLE TRUST FUND

| | |
|------------------|-------------|
| Balance 12/31/14 | \$ 2,691.21 |
| Balance 12/31/15 | \$ 8,871.63 |

FIRE INSPECTION FUND

| | |
|------------------|--------------|
| Balance 12/31/14 | \$ 25,607.83 |
| Balance 12/31/15 | \$ 25,633.68 |

Respectfully submitted,

Sharon Hussey-McLaughlin
Treasurer

~ SUMMARY OF RECEIPTS AND EXPENSES ~

| | |
|---|--------------|
| GENERAL GOVERNMENT | |
| Executive | \$198,119.00 |
| Election, Reg. & Vital Statistics | 54,366.00 |
| Financial Administration | 109,044.00 |
| Legal Expense | 45,000.00 |
| Personnel Administration | 487,167.00 |
| Planning & Zoning | 32,800.00 |
| General Government Buildings | 49,013.00 |
| Cemeteries | 5,700.00 |
| Insurance | 83,179.00 |
| Advertising & Regional Assoc. | 7,233.00 |
| Trust Funds & Tax Sale Costs | 1,420.00 |
| Debt Service & Interest on Tan | 99,770.00 |
| PUBLIC SAFETY | |
| Police Department | \$734,096.00 |
| Fire Department | 218,579.00 |
| Ambulance | 11,760.00 |
| Building Inspection | 56,625.00 |
| Emergency Mgmt. | 25,000.00 |
| HIGHWAY & STREETS | |
| Administration | \$ 23,750.00 |
| Highways & Streets | 725,051.00 |
| Street Lighting | 17,000.00 |
| SANITATION | |
| Administration | \$ 0.00 |
| Solid Waste Collection | 102,347.00 |
| Solid Waste Disposal | 89,620.00 |
| HEALTH/WELFARE | |
| Administration | \$ 1,700.00 |
| Pest & Animal Control | 20,110.00 |
| Health Agencies & Hosp. & Other | 13,421.00 |
| Administration & Direct Assist. | 23,802.00 |
| Vendor Payments & Other | 25,000.00 |
| CULTURE & RECREATION | |
| Parks & Recreation | \$ 23,250.00 |
| Library | 282,430.00 |
| Patriotic Purposes | 725.00 |
| CONSERVATION | |
| Admin. & Purchase of Natural Resources | \$ 1,000.00 |
| OPERATING TRANSFERS OUT | |
| Transfers to Health Maint. Trust Fund (Article 7) | \$ 80,000.00 |

WARRANT ARTICLES

| | |
|---|--------------|
| Article 6 – Pave Transfer Station | \$ 90,000.00 |
| Article 8 – Hillside Stormwater Matter | 75,000.00 |
| Article 9 – Police Station 2 nd Floor Capital Reserve Fund | 85,000.00 |
| Article 10 – Police Equipment Capital Reserve Fund | 2,000.00 |
| Article 11 – Ambulance Fees | 3,000.00 |
| Article 13 – Transfer Station Capital Reserve Fund | 20,000.00 |
| Article 15 – Conservation Land | 11,300.00 |
| Article 16 – Paint Trim at Library | 6,000.00 |
| Article 17 – Repair Clock | 4,988.00 |

TOTAL EXPENSES - 2015 WARRANT **3,945,365.00**

TAXES

| | |
|--|--------------|
| Land Use Change Taxes - General Fund | \$128,300.00 |
| Timber Taxes | 0.00 |
| Interest & Penalties on Delinquent Taxes | 40,514.00 |

LICENSES, PERMITS & FEES

| | |
|---|--------------|
| Business Licenses & Permits | \$ 15,725.00 |
| Motor Vehicle Permit Fees | 975,966.00 |
| Building Permits | 88,517.00 |
| Other Licenses, Permits & Fees (including boats & snowmobiles, atvs, etc) | 34,737.00 |

FROM FEDERAL GOVERNMENT **\$ 48,094.00**

FROM STATE

| | |
|--------------------------------|--------------|
| Meals & Rooms Tax Distribution | \$181,584.00 |
| Highway Block Grant | 76,555.00 |
| Other (Including Railroad Tax) | 33,420.00 |

OTHER GOVERNMENTS - CHARGES FOR SERVICES

| | |
|-------------------------|--------------|
| Income from Departments | \$ 30,299.00 |
| Other Charges | 0.00 |
| Inventory Penalty | 0.00 |

MISCELLANEOUS REVENUES

| | |
|-----------------------------|-----------|
| Interest on Investments | 16,311.00 |
| Other Miscellaneous Revenue | 29,427.00 |
| Sale of Town Property | 0.00 |

INTERFUND OPERATING TRANSFERS IN

| | |
|----------------------------------|------------|
| From Capital Reserve Funds | \$8,359.00 |
| From Trust & Fiduciary Funds | 681.00 |
| From Ambulance/Fire Special Fund | 3,000.00 |

OTHER FINANCING SOURCES

| | |
|---------------------------------|-------------|
| Amounts Voted from Fund Balance | \$80,000.00 |
|---------------------------------|-------------|

TOTAL REVENUES & CREDITS (less property tax) **1,791,489.00**

~ SCHEDULE OF TOWN INSURED PROPERTY ~

As of December 31, 2015

| Property Name | Location | Building Value | Contents |
|-----------------------|---------------------------|-----------------|---------------|
| Bandstand | Remembrance Park | \$ 26,000.00 | N/A |
| Concession Stand | Caswell Field | \$ 65,000.00 | \$ 4,000.00 |
| Concession Stand | Krasko Field | \$ 14,300.00 | \$ 13,200.00 |
| Concession Stand | Post Road Fields | \$ 14,300.00 | \$ 13,200.00 |
| Dump Building | Cemetery Lane | \$ 19,800.00 | \$ 71,500.00 |
| Garage | 583 Portsmouth Ave. | \$ 146,000.00 | N/A |
| Gazebo | Post Road/Ptsmth Ave. | \$ 29,000.00 | N/A |
| Highway Building | 575 Portsmouth Ave. | \$ 224,000.00 | \$ 51,000.00 |
| Municipal Complex | 575 Portsmouth Ave. | \$ 1,160,000.00 | \$ 230,000.00 |
| Police Station | 579 Portsmouth Ave. | \$ 1,367,000.00 | \$ 222,000.00 |
| Recreation Storage | Krasko Field | \$ 45,000.00 | \$ 14,000.00 |
| Shed/Recycling Center | Cemetery Lane | \$ 6,000.00 | N/A |
| Weeks Public Library | 36 Post Road | \$ 660,000.00 | \$ 252,000.00 |
| Public Works Bldg. | 575 Portsmouth Ave. | \$ 146,000.00 | \$ 100,000.00 |
| Records Storage Shed | 575 Portsmouth Ave. | \$ 16,000.00 | \$ 1,000.00 |
| Outside Equipment | Krasko Field (lights) | \$ 16,500.00 | |
| Other Property | Fire Dept.-Air packs | \$ 114,448.00 | |
| | Fire Dept.-Difibul. | \$ 22,391.00 | |
| | Fire Dept.-Pwr. Stretcher | \$ 10,722.00 | |
| | Transfer St.- Baler | \$ 17,606.00 | |
| | Transfer St.-Compact. | \$ 20,000.00 | |

Vehicle Schedule

| Year | Make/Model | Description | Department |
|------|-----------------|---------------------|----------------|
| 2015 | KME | Reel Truck | Fire Dept. |
| 2007 | Smeal | Fire Truck -Pumper | Fire Dept. |
| 2009 | KME | Fire Truck-Tanker | Fire Dept. |
| 2003 | Ford | F250 Utility | Fire Dept. |
| 2013 | Ford | E450 Ambulance | Fire Dept. |
| 2007 | Ford | Crown Victoria | Administration |
| 2009 | GMC | Sierra | Prop. Maint. |
| 2009 | Ford | Crown Victoria | Police Dept. |
| 2010 | Ford | Crown Victoria | Police Dept. |
| 2011 | Ford | Crown Victoria | Police Dept. |
| 2013 | Ford | Taurus | Police Dept. |
| 2013 | Ford | Explorer | Police Dept. |
| 2014 | Ford | Explorer | Police Dept. |
| 2015 | Ford | Explorer | Police Dept. |
| 2014 | Harley Davidson | Motorcycle | Police Dept. |
| | | Radar/Speed Trailer | Police Dept. |
| | | Cargo Trailer | Fire Dept. |
| | | Equip. Trailer | Prop. Maint. |
| | | Lawn Tractor | Prop. Maint. |
| | | Skid Steer | Prop. Maint. |

~ PLANNING BOARD ~

2015 saw the addition of new members Courtney Homer and Scott Baker, and James Connelly as an alternate. Steve Gerrato returned as an alternate and John McDevitt returned as the Board of Selectmen Representative. The Planning Board Consultant, Mark Fougere, added invaluable insight to the large projects that appeared before the Board. He continues to be available the first and third Thursday's of the month from 1:00 p.m. to 4:30 p.m. Planning Board meetings are held the same evenings; residents are encouraged to attend work sessions and public hearings. Agendas are posted on the Town website (greenland-nh.com), at the Town Hall and in the Post Office.

Construction started on Tractor Supply, Aroma Joe's and several retail units on the parcel formerly known as 1533 Greenland Road, now March Farm Way. Completion is expected in March of 2016. In addition, a 73 unit Age Restricted Housing Development is beginning to take shape on Bramber Valley Golf Course. Occupancy of homes at Bramber Green is anticipated to begin in late summer or early fall of 2016.

This year the Planning Board will undertake the task of revising and updating the Town's Stormwater Management regulations. A matching grant was received from the Piscataqua Region Estuaries Partnership; the Board expects to complete the project in early fall.

In closing, I would like to personally thank the members of my Board for their valuable time and input. I would also like to thank the members of all the other Boards, Committees and Commissions in Town for their dedication.

Respectfully Submitted

Stu Gerome
Planning Board Chairman

⌘⌘⌘⌘

****NOTICE****

If you own real estate lots that were involuntarily merged by municipal action, you may be able to have those lots restored to their pre-merger status.

Your property may qualify if two or more lots were merged for zoning, assessing or taxation purposes and the merger occurred:

- During your ownership, without your consent; or
- Prior to your ownership, if no previous owner consented to the merger.

To restore your property to pre-merger status, you must make a request to the local governing body no later than **December 31, 2016**.

When restored, your properties will once again become separate lots. However, they must still conform to applicable land use ordinances. Restoration does not cure non-conformity.

~ STORMWATER MANAGEMENT PROGRAM ~

The Town of Greenland is included, along with 45 other New Hampshire communities, in a federal program to improve stormwater management practices and stormwater quality. The US Environmental Protection Agency (US EPA) instituted a program in late 2003 whereby certain communities with municipal separate storm sewer systems (so-called "MS4s") are required to receive authorization under a federal permit for the discharge of stormwater from those systems. The five-year permit that was issued has expired and the requirements of the new permit have been released. The new requirements for Greenland have increased and will further act to protect the important waters of our streams and the Great Bay.

Stormwater discharges, if not effectively managed, can be a significant source of pollutants in surface waters that receive the stormwater. In Greenland, all stormwater flows ultimately to the Great Bay Estuary. It is extremely important that we protect our bay by controlling all sources of pollution that we can. Residents are asked to limit the nitrogen based fertilizers that they use on their property, and to take care with the disposal of hazardous materials.

During 2015, more work was done to prepare for the new regulations and how best Greenland can implement them. We have substantially completed the stormwater improvements project on Hillside Avenue and Meadow Lane with some final details to be completed in the spring. Work completed on Dearborn Road and Caswell Drive also included extensive drainage work to improve non-point source pollution. During 2016, our emphasis will be on improving the stormwater protections on Riverside Drive, adjacent to Rolston Park and the Winnicut River. We are very appreciative of the Greenland Women's Club for the plantings that were done in Rolston Park to help stabilize the embankments and beautify the park.

During 2015 we also applied for and received a grant from the Piscataqua Region Estuaries Partnership to improve our stormwater regulations in conjunction with the model guidelines. That work will be completed in 2016 and presented to the voters in March, 2017.

Greenland considers the protection of our water resources very seriously. Some of the activities that are taking place are:

- Continued participation in Household Hazardous Waste Collection Days. Possibly partnering with the Town of Newington in 2016.
- The installation of decals on each catch basin in town to remind residents that nothing other than rain water should be allowed to drain into them.
- Maintaining town maps that show the location of catch basins.
- Vacuum cleaning all catch basins on an annual basis.
- Surveying brooks, rivers, streams and Great Bay for evidence of illicit discharges.
- Participation in the Seacoast Stormwater Coalition in order to stay informed on new requirements and how best to meet them.

Greenland is committed to doing whatever is necessary to comply with the new requirements when they are released. Interest and participation in Greenland's stormwater management program by Town residents is an important part of the program. Questions about the program and its different elements are encouraged, and can be directed to the Town Administrator.

Respectfully submitted,

Karen Anderson
Town Administrator

~ RECYCLING REPORT ~

The Transfer Station is paved!!!!!!!!!!!!!! Thank you to the voters that approved this important improvement to the Transfer Station. With the additional width of the paved area we have been able to change the traffic pattern at the site, increasing the safety to our staff and residents by eliminating the need to back in to the trash compactors. The vehicle flow from the trash to recycling is much better and as a result we have seen an increase in the amount of material being recycled. Based on our contract with ECOMaine for processing our recyclables we paid \$0 in 2015 for processing 376 tons. In comparison we paid \$87,328 for processing 954 tons of trash. We have transportation costs associated with both the recycling and the waste. The ability to now compact the recyclables has reduced the number of containers that we have to transport. We currently pay \$184.00 per container hauled.

Overall the town recycled 376 tons through ECOMaine, with an average of 31 ton per month. Regular municipal waste disposed of amounted to 954 tons for an average of 79 ton per month. The town pays a disposal fee for the regular solid waste of \$66.18 per ton. For comparison purposes, the town spends \$1,685 per week for trash and \$185 per week for recyclables. The more materials we can get out of our waste stream and into the recycling compactor, the more cost savings we will see. The ratio of waste versus recyclables should be at least 50/50 and Greenland is not doing as well as we should be in recycling.

In 2015, we saw the value of aluminum cans drop from .70 cents per pound to .30 cents per pound. We have stockpiled the bales at this time and will sell them when the market improves. We recognize the fact that it takes residents a few minutes longer at the Transfer Station to separate the aluminum from the steel – and we appreciate the cooperation we are receiving. Revenue from aluminum cans was \$4,912. Unfortunately, the scrap metal market has stopped at this time and we are paying a fee to dispose of scrap metal brought to the transfer station. We are also now being charged for removal of mercury switches which will likely result in an increase in disposal fees.

The Greenland Central School, through the efforts of Mr. Ken Olsen, continues to be active in recycling used office and school paper, cans and bottles. The eighth grade students work hard to collect the materials and transport the materials to the Transfer Station each Wednesday. We certainly appreciate the student's dedication to this project and that the school is teaching the students the importance of recycling.

The Transfer Station attendants are present to assist residents in the disposal of their trash and recyclables and do a great job. We are working hard to make the process simpler and as cost efficient as possible. If any resident has a concern or suggestion for the Transfer Station, feel free to bring it to our attention. We are there to serve your needs.

Respectfully submitted,

Karen Anderson
Town Administrator



~ RECREATION COMMISSION~

Ten years and counting. That is the number of years the Recreation Committee has continued to grow our programing. This past year saw, again, record numbers of participants in programing. The challenge now becomes space. We are at our maximum capacity with the facilities we currently have. Adult programing is at a standstill due to lack of facilities. We are forced to turn down adult soccer for residents and a request from another for field use for adult lacrosse. A victim of our own success.

We have continued our use outside venues like the Puddle Dock skating rink, and the pool at Exeter to have Greenland nights. These have been extremely well attended at no cost to our families. The summer concert series and its committee have continued to been extremely successful and we are hoping to offer more types of these events that our community can enjoy together.

I hope you will support the warrant article to establish a fund for the Maloney Field expansion project. The warrant to deposit \$75,000 will be the beginning of efforts to get this project to fruition. The expansion will allow us to expand adult activities and give us ample room for our youth athletic programs.

The committee is in need of help to further our work to grow adult programing. If you would like to join us and have ideas to help us grow in this area please come and join us. I want to thank all of the Recreation Boards members and volunteers for their tireless effort to continue to make this a huge success. They are all volunteers who give countless hours for the good of our great small town. Thank You All!

Respectfully submitted,

Brian Pafford
Recreation Committee Chairman



~WEEKS PUBLIC LIBRARY~



The library continues to provide residents with a variety of traditional library services and an array of events and programming to educate, inform, and entertain.

In 2015 residents had access to 27,459 items in the building and to 18,305 downloadable eBooks, 15,249 downloadable audiobooks and 40 eMagazines through the OverDrive New Hampshire Downloadable Books Service. Additional eBooks were available to residents; 11 Kindle eBooks on our Kindle devices, and 35 Advantage Account eBooks through the downloadable service. Residents also had access to the following databases provided by your tax dollars: Ancestry Library Edition, Heritage Quest, LearningExpress, Universal Class, and Mango. The NoveList and EBSCO databases were provided by the NH State Library.

In addition to all the events planned by staff, the Winnicut River Watershed Coalition used the library for two lectures which were open to the public.

Staff changes: Meredith Hoyt, cataloger, left in August to accept a full-time position in Rollinsford and Candace Yost, Teen Librarian, left in September to accept a full-time position at Exeter Public Library. Jacqueline Wilson joined our team at the beginning of November. Her primary duty is cataloging but she also staffs our Circulation Desk and is available for device and tech help. Another new staff member, Madeline Gielow joined our team in late-December as the Programming Librarian. She coordinates all programming for grades K-8, assists with adult events, and staffs the Circulation Desk. Madeline will also assist with book talks and other projects that arise. Susan MacDonald, the Assistant Director/Children's Librarian will take over purchasing of junior high and teen books. She will also be the lead staff member for book talks for grades 6-8. We are hoping this change provides some continuity in service to that age group.

In the fall, the Library Trustees hired a consultant to create a Library Building Plan. This plan will assess our space and programming needs for an expansion or new building project.

Adult Services:

Our weekly cribbage nights, the weekly Friday Morning Group, and the monthly book discussion, continue to be well attended and will remain on the schedule. The monthly Classic Movie night, with movie trivia presented by Glenn Bergeron, also continues to be popular. Special events for adults included an Estate Planning night, an Introduction to Photography lecture, Wii Bowling, an Irish music concert, the NHHC Spies in Time lecture, a Poetry night, the NHHC Wit and Wisdom lecture, and lastly a digital photo presentation on the Statue of Liberty and Ellis Island presented by local residents, Dave and Debra Luchsinger. One-on-one tech tutoring and tech help nights were held offering help with OverDrive and the downloadable books or other techy questions.

Something different for 2015 was the summer family event, "Moving Day for Laura" which featured a costumed speaker sharing the real-life story of Laura Ingalls Wilder moving her family from South Dakota to Missouri. Several multi-generational mother daughter groups attended. It was a successful first attempt at such an event.

The 2015 adult summer reading theme was "Escape from the Ordinary" and provided adults with the opportunity to read some extraordinary titles and earn raffle tickets for prizes. The grand prize, a \$50 Portsmouth Ala Carte gift card, was provided by the Friends. Other prizes included a bamboo salad bowl set, a pocket hose, a metal photo frame, a zippered wallet, 14-in-1 game room, a portable step stool, a mini glue gun, and a Christmas apron with scented candles. Nine adults read five or more books earning themselves tickets for the raffle. A bingo sheet for adults was created to give parents reading to their children as part of the Read-to-Me program a chance to participate in the summer reading program.

For adults, the Friends hosted two New Hampshire Humanities Council programs at the library, Personal Privacy in Cyberspace and the Arab Springs. They also sponsored the Songs and Stories of World War II concert in May.

It was a very full year of lectures and programs.



For adults, the Friends hosted two New Hampshire Humanities Council programs at the library, Personal Privacy in Cyberspace and the Arab Springs. They also sponsored the Songs and Stories of World War II concert in May.

It was a very full year of lectures and programs.

Again this year, the adult collection was updated as needed and stocked with popular best-selling titles. Replacement copies also were purchased to replace those much loved copies. Our monthly list of forthcoming titles remains popular with residents.

A new section was created to house Classic fiction titles. Titles published before 1960. Older audiobooks and music CDs were moved to "storage" to make room for newer titles. Many horror movies were also moved to "storage" to make room for new DVD titles. Christmas books, DVDs, and music have been in a storage bin for years during the off season. Storage is a box under a table or desk, a bin stored in a corner, or boxes stacked on a bench.

Teen and Tween Services:

Teens and tweens this year had the opportunity to attend a wide variety of programs at the library or at Greenland Central School. Staff also went to the school to book talk new titles and to promote the summer reading program. This year the theme was Unmask! A bingo card was used to track reading and seven tween/teens turned in cards for prizes, provided by the Friends. Evening events were scheduled on select Thursday throughout the summer.

The ASK (After School Kids) program continued on Thursdays at Greenland Central School for several weeks in the winter and then again in the spring. The ASK program, led by Librarian Candace Yost, combined crafts and social activities. The fall after school programs at the library followed a similar format and included an opportunity to try out some new technology, 3Doodler pens.

Two wooden crates were put on top a shelving unit in the teen section to provide more shelving space for books.



Children Services:

The library continues to provide educational and entertaining programming for all children in the town of Greenland. Story time was scheduled year round, craft weeks were held every month, Baby Lap Sit continued through May, a Lego building day was held on the first Wednesday of each month during the school year, and special activities were scheduled for vacation weeks. Special one-day programs were also planned, such as, early release Wednesdays, the candy making workshop, and our Lego Mania program. New this year was the addition in the fall of a book club for grades 3 and 4. The children read the book at home and then meet at the library to talk about it and make something related to the story.



The Friends of the Library, sponsored two parties for children this year, a Halloween party and the holiday party in December. These parties are a combination of crafts and refreshments. Cow Day ran again this year featuring a visit with Bambi a young calf from the Great Bay Farm in Greenland, butter-making, a cow related craft, and ice cream. The treasure hunt was brought back this year with cow-related items hidden throughout the library. Oreo cookies were the prize. Did you know there is an Oreo cow?

Summer reading ran for eight weeks with a variety of programs, speakers, crafts, and movies based on the superhero theme, Bam, Pow, Read!

Susan MacDonald conducted two after school enrichment programs at Greenland Central School, Math Club for grades 3-5 and Lego Days for grades K and up. Both series were well attended when not canceled by a blizzard! She also participated in the schools' Literary Lunch week, reading a story to 3rd and 4th graders during their lunch period.

Community Support

In 2015 the Friends hosted two New Hampshire Humanities Council programs, the Songs of World War II concert, pizza for grades 5 and up, National Library Week refreshments, National Friends of the Library Week refreshments, and holiday cookies and cider in December. The Friends continued to provide monies for all the prizes for the children and tween/teen summer reading programs and for the grand prize for the adult summer reading program.

The Friends sponsored museum passes to the Museum of Science in Boston, the New England Aquarium in Boston, and the Currier Museum of Art in Manchester.

Additional museum passes for residents were sponsored by the Greenland Women's Club. The Women's Club continued to sponsor the Children's Museum of New Hampshire in Dover, the Seacoast Science Center in Rye, the Museum of Fine Arts in Boston, and the Prescott Park buttons.

Maintenance and Repair Projects

Maintenance and repairs kept the Director and Trustees busy this year. Trustees performed many handyman jobs and contractors were hired to complete other projects. Repairs included the radon fan, slate roof tiles, ramp repairs, failed computer hard drive, broken disc cleaning machine, the reinstallation of Windows on a staff computer, a yellow jacket nest, and stopped up toilets. \$1,000 was withdrawn from the Library Emergency Repair Fund to cover the costs of the slate roof tiles.

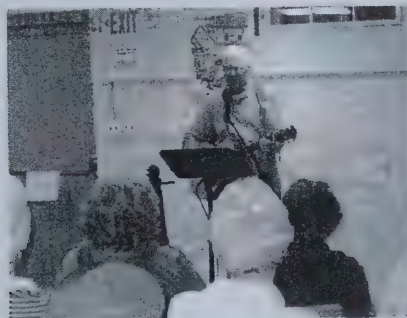
Maintenance projects included exterior painting, tile floor waxing, carpet cleaning, weeding and bush trimming, ramp painting, and various handyman jobs. The exterior white trim on the library was scraped and painted. Money from the \$6,000 warrant article approved at Town Meeting was used to cover the costs.

Volunteers assisted with shelving and book drop weather proofing.

Submitted by

Denise Grimse, Director

Susan MacDonald, Assistant Director/Children's Librarian



Statistics

| | 2015 | 2014 | 2013 | 2012 | 2011 | 2010 | 2009 | 2008 |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | ===== | ===== | ===== | ===== | ===== | ===== | ===== | ===== |
| Total Circulation | 40,763 | 44,841 | 47,499 | 47,639 | 45,876 | 42,445 | 39,622 | 37,642 |
| Change | -9.09% | -5.60% | -0.29% | 3.84% | 8.08% | 7.12% | 5.26% | 17.12% |
| Adult Books | 9,439 | 10,888 | 9,112 | 10,086 | 11,138 | 9,688 | 9,382 | 8,870 |
| Young Adult Books | 1,098 | 1,519 | 1,473 | 1,580 | 2,115 | 2,247 | 2,228 | 1,622 |
| Children's Books | 13,656 | 13,941 | 14,157 | 14,106 | 12,426 | 10,900 | 9,157 | 10,073 |
| Audio/Visual | 15,230 | 17,312 | 19,482 | 20,228 | 18,820 | 17,004 | 16,273 | 15,051 |
| NH Downloadable Books Checkouts | 3,816 | 3,193 | 2,799 | 2,090 | 1,683 | 1,153 | 823 | 629 |
| Number of New Cards Issued | 136 | 144 | 184 | 134 | 166 | 167 | 164 | |
| Library Card Holders | 2,002 | 1,883 | 1,750 | 1,583 | 1,881 | 2,669 | 2,555 | 2,440 |
| Holdings | 27,459 | 26,571 | 26,163 | 25,425 | 25,389 | 22,839 | 22,439 | 21,926 |
| Added | 3,076 | 2,744 | 2,854 | 2,732 | 2,856 | 1,868 | 2,267 | 2,334 |
| Weeded | 2,104 | 2,363 | 2,083 | 2,347 | 1,441 | 1,467 | 1,755 | 1,299 |
| Interlibrary Loan | | | | | | | | |
| Items Borrowed | 1,230 | 1,370 | 1,450 | 1,562 | 1,632 | 1,362 | 1,269 | 1,156 |
| Items Loaned | 1,406 | 1,343 | 1,420 | 1,354 | 1,372 | 1,177 | 1,382 | 1,032 |
| Programming | | | | | | | | |
| Programs | 332 | 341 | 367 | 358 | 350 | 339 | 301 | 286 |
| Attendance | 3,233 | 4,090 | 3,570 | 3,998 | 3,661 | 3,936 | 3,387 | 2,578 |



Financials**2015 Income**

| | |
|------------------------|---------------------|
| Copies/Faxes | \$887.78 |
| Damaged/Lost Materials | \$492.00 |
| Donations | \$642.34 |
| Nonresident Cards | \$200.00 |
| Unanticipated Income | \$554.55 |
| Trust Funds | \$2,386.88 |
| Interest | \$13.86 |
| Town Appropriation | \$265,810.00 |
| Library Repair Fund | \$1,000.00 |
| Total Income | \$271,987.41 |

Income from previous years that was used in 2015:

\$836.10 from 2014 Copies/Faxes; \$390.99 from 2014 Damaged/Lost;
\$649.80 from 2014 Donations; \$2544.62 from 2014 Trust Fund.

Income from 2015 that will be used in 2016:

\$887.78 from 2015 Copies/ Faxes; \$492 from 2015 Damaged/Lost Materials;
\$642.34 from 2015 Donations; \$2,386.88 from 2015 Trust Funds;
\$200.00 from 2015 Non-Resident Cards.

2015 Expenses

| | |
|----------------------------|---------------------|
| Administration | \$7,587.85 |
| Library Materials | \$40,895.04 |
| Operations and Maintenance | \$15,538.16 |
| Salaries & Benefits | \$184,685.69 |
| Utilities | \$7,406.44 |
| Total Expenses | \$256,113.18 |

Funds returned to the General Fund:

\$15,786.74

Operational Accounts:**Checking Account**

| | |
|------------------------------|-------------|
| Balance on December 31, 2015 | \$13,914.71 |
|------------------------------|-------------|

Money Market

| | |
|------------------------------|-------------|
| Balance on December 31, 2015 | \$36,158.95 |
|------------------------------|-------------|

Investment Accounts:**Savings**

| | |
|---------------------------------|------------|
| Balance as of December 31, 2014 | \$1,087.11 |
|---------------------------------|------------|

| | |
|-------------|--------|
| withdrawals | \$0.00 |
|-------------|--------|

| | |
|----------|--------|
| interest | \$0.11 |
|----------|--------|

| | |
|---------------------------------|------------|
| Balance as of December 31, 2015 | \$1,087.22 |
|---------------------------------|------------|

Checking (Building Fund)

| | |
|------------------------------|------------|
| Balance on December 31, 2014 | \$3,197.86 |
|------------------------------|------------|

| | |
|----------|--------|
| deposits | \$2.00 |
|----------|--------|

| | |
|------------------------------|------------|
| Balance on December 31, 2015 | \$3,199.86 |
|------------------------------|------------|

Money Market (Building Fund 2)

| | |
|------------------------------|-------------|
| Balance on December 31, 2014 | \$22,137.69 |
|------------------------------|-------------|

| | |
|----------|--------|
| deposits | \$0.00 |
|----------|--------|

| | |
|----------|--------|
| interest | \$5.68 |
|----------|--------|

| | |
|------------------------------|-------------|
| Balance on December 31, 2015 | \$22,143.37 |
|------------------------------|-------------|

**New Hampshire Public Deposit Investment Pool
(MBIA Asset Management)**

| | |
|------------------------------|--------|
| Balance on December 31, 2014 | \$0.00 |
|------------------------------|--------|

| | |
|----------|--------|
| deposits | \$0.00 |
|----------|--------|

| | |
|-------------|--------|
| withdrawals | \$0.00 |
|-------------|--------|

| | |
|------------------------------|--------|
| Balance on December 31, 2015 | \$0.00 |
|------------------------------|--------|

2015 TOWN EMPLOYEE WAGES

(Wages listed are the Gross Wages earned for the year ending Dec. 31, 2015)

| <u>Name</u> | <u>Title</u> | <u>Salary</u> | <u>Overtime</u> | <u>Special Details</u> | <u>Total</u> |
|---------------------|-------------------------------------|---------------|-----------------|----------------------------|--------------|
| Lee Atkinson | Library Assistant | \$ 17,653.54 | | | \$ 17,653.54 |
| Karen Anderson | Town Administrator | \$ 72,286.67 | | | \$ 72,286.67 |
| Wayne Bertogli | Police Officer | \$ 48,973.39 | \$ 14,964.93 | \$ 7,160.00 | \$ 71,098.32 |
| Dean Bouffard | Moderator | \$ 1,200.00 | | | \$ 1,200.00 |
| | Building Inspector/ Vol. | | | | |
| Myrick Bunker | Firefighter/EMT | \$ 52,560.79 | | | \$ 52,560.79 |
| Christopher Cabrey | Transfer Station Attendant | \$ 128.28 | | | \$ 128.28 |
| Ryan Chase | Vol. Firefighter/EMT | \$ 7,968.75 | | | \$ 7,968.75 |
| Timothy Collins | Emergency Management Director | \$ 7,770.00 | | | \$ 7,770.00 |
| Robert Cook III | Vol. Firefighter/EMT | \$ 1,710.00 | | | \$ 1,710.00 |
| James Cormier | Police Officer | \$ 51,851.57 | \$ 5,861.41 | \$ 3,560.00 | \$ 61,272.98 |
| Katherine Cresta | Vol. Firefighter Secretary | \$ 2,000.00 | | | \$ 2,000.00 |
| Ralph Cresta | Chief, Vol. Fire Department | \$ 10,000.00 | | | \$ 10,000.00 |
| Lizbeth Cummings | Secretary/Bookkeeper | \$ 29,282.80 | | | \$ 29,282.80 |
| Thomas Duplessis | Vol. Firefighter/EMT | \$ 3,211.09 | | | \$ 3,211.09 |
| Emery Eaton | Vol. Firefighter/EMT | \$ 11,481.25 | | | \$ 11,481.25 |
| Kenneth Fernald | Emergency Management Director | \$ 105.00 | | | \$ 105.00 |
| Sharon Fernald | Emergency Management Worker | \$ 75.00 | | | \$ 75.00 |
| Henry Fieldsend | Transfer Station Attendant | \$ 144.55 | | | \$ 144.55 |
| David Florin | Vol. Firefighter/EMT | \$ 277.50 | | | \$ 277.50 |
| | Selectman/Emergency Management | | | | |
| Kevin Forrest | Worker | \$ 3,075.00 | | | \$ 3,075.00 |
| Timothy Francois | Transfer Station Attendant | \$ 5,306.48 | \$ 341.74 | | \$ 5,648.22 |
| Madeline, Gielow | Librarian PT | \$ 464.40 | | | \$ 464.40 |
| Michael Gobbi | Police Officer | \$ 44,504.98 | \$ 8,463.74 | \$ 18,720.00 | \$ 71,688.72 |
| Winston Gouzoules | Supervisor of Checklist | \$ 550.00 | | | \$ 550.00 |
| Alanna Graham | Vol. Firefighter/EMT | \$ 3,921.46 | | | \$ 3,921.46 |
| Judith Graham | Vol. Firefighter/EMT | \$ 3,036.09 | | | \$ 3,036.09 |
| Denise Grimse | Library Director | \$ 55,862.08 | | | \$ 55,862.08 |
| Greg Harnois | Vol. Firefighter/EMT | \$ 10,293.70 | | | \$ 10,293.70 |
| Jerriann Hartmann | Election Worker | \$ 20.00 | | | \$ 20.00 |
| | Part-Time Police Officer/Vol. | | | | |
| Theodore Hartmann | Firefighter/EMT | \$ 12,770.79 | | \$ 4,500.00 | \$ 17,270.79 |
| Paul Hayden | Property Maintenance Supervisory | \$ 45,211.77 | \$ 2,233.68 | | \$ 47,445.45 |
| Richard Hazzard | Vol. Firefighter/EMT | \$ 4,900.00 | | | \$ 4,900.00 |
| Robert Holt | Vol. Firefighter/EMT | \$ 3,173.26 | | | \$ 3,173.26 |
| Meredith Hoyt | Library Assistant | \$ 4,390.94 | | | \$ 4,390.94 |
| Charlotte Hussey | Secretary of the Boards | \$ 30,145.56 | \$ 218.16 | | \$ 30,363.72 |
| Sharon Hussey- | | | | | |
| McLaughlin | Treasurer | \$ 4,018.35 | | | \$ 4,018.35 |
| Charles Ireland Jr. | Transfer Station Attendant | \$ 14,500.81 | \$ 439.38 | | \$ 14,940.19 |
| Julie Irwin | Vol. Firefighter/EMT | \$ 600.00 | | | \$ 600.00 |
| Robert Izzo | Vol. Firefighter/EMT | \$ 3,759.75 | | | \$ 3,759.75 |
| David Kurkul | Police Detective | \$ 58,287.22 | \$ 13,397.91 | \$ 8,140.00 | \$ 79,825.13 |
| Tara Laurent | Police Chief | \$ 73,205.21 | \$ 1,085.22 | \$ 5,840.00 | \$ 80,130.43 |
| Amy Leonard | Deputy Town Clerk/Tax Collector | \$ 34,283.62 | \$ 26.08 | | \$ 34,309.70 |
| Susan MacDonald | Asst. Director/Children's Librarian | \$ 38,766.41 | | | \$ 38,766.41 |
| Tom Maher | Vol. Firefighter/EMT | \$ 3,559.83 | | | \$ 3,559.83 |
| Walter Maines | Transfer Station Attendant | \$ 15,431.82 | \$ 439.38 | | \$ 15,871.20 |
| Timothy McClare | Part Time Police Officer | \$ 2,907.63 | | \$ 36,360.00 | \$ 39,267.63 |
| | Selectman/Emergency Management | | | | |
| John McDevitt | Worker | \$ 3,075.00 | | | \$ 3,075.00 |
| Bill McLaughlin | Emergency Management Worker | \$ 550.00 | | | \$ 550.00 |

2015 TOWN EMPLOYEE WAGES

| <u>Name</u> | <u>Title</u> | <u>Salary</u> | <u>Overtime</u> | <u>Special Details</u> | <u>Total</u> |
|------------------------|-------------------------------------|---------------|-----------------|----------------------------|---------------|
| Donald Miller | Vol. Firefighter/EMT | \$ 275.00 | | | \$ 275.00 |
| Patrick Miner | Vol. Firefighter/EMT | \$ 7,503.75 | | | \$ 7,503.75 |
| Elaine Molleur | Library Assistant | \$ 9,055.91 | | | \$ 9,055.91 |
| Margaret Mooers | Library Assistant | \$ 11,350.37 | | | \$ 11,350.37 |
| Amelia Moore | Vol. Firefighter/EMT | \$ 1,170.00 | | | \$ 1,170.00 |
| Marguerite Morgan | Town Clerk/Tax Collector | \$ 42,666.59 | | | \$ 42,666.59 |
| | Selectman/Emergency Management | | | | |
| Vaughan Morgan | Worker | \$ 3,250.00 | | | \$ 3,250.00 |
| Jeffrey Peirce | Part Time Police Officer | \$ 4,779.09 | | \$ 14,740.00 | \$ 19,519.09 |
| | Supervisor of Checklist/Trustee of | | | | |
| Coleen Penacho | Trust Funds | \$ 1,550.00 | | | \$ 1,550.00 |
| John Penacho | Selectman | \$ 3,000.00 | | | \$ 3,000.00 |
| Joe Philbrick | Supervisor of Checklist | \$ 550.00 | | | \$ 550.00 |
| William Riffert | Vol. Firefighter/EMT | \$ 375.00 | | | \$ 375.00 |
| John Roberto | Vol. Firefighter/EMT | \$ 250.00 | | | \$ 250.00 |
| Elizabeth Rolston | Emergency Management Worker | \$ 292.50 | | | \$ 292.50 |
| | Treasurer/Emergency Management | | | | |
| James Rolston | Worker/Selectmen | \$ 3,699.81 | | | \$ 3,699.81 |
| Dawn Sawyer | Police Lieutenant | \$ 63,690.77 | \$ 7,822.32 | \$ 8,878.80 | \$ 80,391.89 |
| Kevin Schmit | Vol. Firefighter/EMT | \$ 3,173.26 | | | \$ 3,173.26 |
| John Seavey | Vol. Firefighter/EMT | \$ 3,917.84 | | | \$ 3,917.84 |
| Thomas Simmons | Part Time Police Officer | \$ 727.11 | | | \$ 727.11 |
| Derek Simpson | Vol. Firefighter/EMT | \$ 250.00 | | | \$ 250.00 |
| Carole Smith-Miesowicz | Police Department Secretary | \$ 35,817.70 | | | \$ 35,817.70 |
| Coleen Sodini | Vol. Firefighter/EMT | \$ 500.00 | | | \$ 500.00 |
| Maurice Sodini | Selectman/Vol. Firefighter/EMT | \$ 4,376.13 | | | \$ 4,376.13 |
| Paul StCyr-Butler | Vol. Firefighter/EMT | \$ 4,717.50 | | | \$ 4,717.50 |
| Thomas Tillman | Vol. Firefighter/EMT | \$ 5,000.00 | | | \$ 5,000.00 |
| Matthew Tobey | Vol. Firefighter/EMT | \$ 500.00 | | | \$ 500.00 |
| | Transfer Station Attendant/Cemetery | | | | |
| Kevin VanEtten | Sexton | \$ 14,506.44 | \$ 97.64 | | \$ 14,604.08 |
| Martha Wassell | Health Officer | \$ 1,200.00 | | | \$ 1,200.00 |
| Jacqueline Wilson | Library Assistant | \$ 1,345.21 | | | \$ 1,345.21 |
| Stephen Wissow | Vol. Firefighter/EMT | \$ 250.00 | | | \$ 250.00 |
| Candace Yost | Librarian PT | \$ 21,172.37 | | | \$ 21,172.37 |
| Wayne Young | Police Sargeant | \$ 47,802.79 | \$ 22,386.98 | \$ 35,700.00 | \$ 105,889.77 |
| Nancy Zechel | Election Worker | \$ 90.00 | | | \$ 90.00 |

**TOWN OF GREENLAND,
NEW HAMPSHIRE**

ANNUAL FINANCIAL REPORT

**AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014**

TOWN OF GREENLAND, NEW HAMPSHIRE
ANNUAL FINANCIAL REPORT
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

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PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

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INDEPENDENT AUDITOR'S REPORT

To the Members of the Board of Selectmen
Town of Greenland
Greenland, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, major fund, and aggregate remaining fund information of the Town of Greenland as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our adverse and unmodified audit opinions.

Basis for Adverse Opinion on Governmental Activities

As discussed in Note 18 to the financial statements, management has not recorded the long-term costs of retirement health care costs and obligations for other postemployment benefits in the governmental activities. Accounting principles generally accepted in the United States of America require that those costs be recorded, which would increase the liabilities, decrease the net position and increase the expenses of the governmental activities. The amount by which this departure would affect the liabilities, net position, and expenses on the governmental activities is not readily determinable.

Adverse Opinion

In our opinion, because of the significance of the matter described in the "Basis for Adverse Opinion on Governmental Activities" paragraph, the financial statements referred to above do not present fairly the financial position of the government-wide financial statements of the Town of Greenland, as of December 31, 2014, or the changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Town of Greenland
Independent Auditor's Report*

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the major fund and aggregate remaining fund information of the Town of Greenland as of December 31, 2014, and the respective changes in financial position and the respective budgetary comparison for the general fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information - Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis (pages 3 through 8) be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information - Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Greenland's basic financial statements. The combining and individual fund financial schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

August 31, 2015

*Plodzik & Sanderson
Professional Association*

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2014**

Presented here is the Management Discussion & Analysis Report for the Town of Greenland, NH, for the year ending December 31, 2014. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the Board of Selectmen. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. We report this data in a manner designed to present fairly the Town's financial position and the results of operations of the various Town funds. All disclosures necessary to enable the reader to gain an accurate understanding of the Town's financial activities have been included.

The Board of Selectmen are responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the Town are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles (GAAP). The Board of Selectmen also strives to put these assets to good and effective use. We designed the Town's internal control structure to provide reasonable assurances that we attain these objectives.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Town of Greenland using the integrated approach prescribed by GASB Statement 34.

It is our intention that this discussion and analysis serve as an introduction to the Town's financial statements. The financial statements are comprised of the following three components:

- Government-Wide Financial Statements
- Fund Financial Statements
- Notes to the Basic Financial Statements

Government-wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the Town's finances, in a manner similar to most private-sector companies.

The Statement of Net Position presents information on all of the Town's assets and liabilities, with the difference between the two reported as net position. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities presents information showing how the Town's net position changed during the most recent year. We take all of the current year's revenues and expenses into account regardless of when we receive cash in or pay cash out.

Fund Financial Statements

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. One can divide all the funds of the Town into two categories: governmental funds and fiduciary funds.

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2014**

We use governmental funds to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating the Town's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between the governmental activities Statement of Net Position and Statement of Activities.

The Town maintains numerous individual governmental funds. We present information separately in the governmental fund Balance Sheet and the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, the Town's only major fund. We combine data from all other governmental funds into a single, aggregate presentation.

The Town adopts an annual appropriation budget for its governmental funds. We provide a budgetary comparison for the General Fund to demonstrate compliance with this budget. The Town's only major governmental fund for 2014, with an adopted budget, is the General Fund.

Fiduciary funds are used to account for resources held for the benefit of parties other than the Town. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town of Greenland. The Town's fiduciary funds consist of agency funds.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Supplementary Information

Other supplementary information includes combining and individual fund financial statements for non-major governmental funds.

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2014**

Government-Wide Financial Analysis

Statement of Net Position

Net Position of the Town of Greenland as of December 31, 2014 and 2013, are as follows:

| | 2014 | 2013 (as restated) |
|----------------------------------|---------------------------|---------------------------|
| Capital assets, net | \$4,800,199 | \$4,389,274 |
| Other assets | \$7,872,207 | \$8,660,073 |
| Total assets | <u>\$12,672,406</u> | <u>\$13,049,347</u> |
| Long-term liabilities | \$793,770 | 63,486 |
| Other liabilities | \$3,665,240 | \$5,287,800 |
| Total liabilities | <u>\$4,459,010</u> | <u>\$5,351,286</u> |
| Net position: | | |
| Net investment in capital assets | \$4,000,199 | \$4,389,274 |
| Restricted | \$1,253,460 | \$460,402 |
| Unrestricted | <u>\$2,959,737</u> | <u>\$2,848,385</u> |
| Total net position | <u><u>\$8,213,396</u></u> | <u><u>\$7,698,061</u></u> |

Statement of Activities

Changes in net position for the years ending December 31, 2014 and 2013, are as follows:

| | 2014 | 2013 |
|------------------------------------|------------------|------------------|
| Revenues | | |
| Program Revenues: | | |
| Charges for services | \$410,613 | \$492,639 |
| Operating grants and contributions | \$96,106 | 238,859 |
| General revenues | | |
| Property and other taxes | \$2,410,975 | \$2,028,580 |
| Licenses and permits | \$1,057,821 | \$976,795 |
| Grants and contributions | \$194,386 | \$161,476 |
| Interest and investment earnings | \$105,930 | \$188,638 |
| Miscellaneous | <u>\$88,005</u> | <u>\$100,667</u> |
| Total Revenues | <u>4,363,836</u> | <u>4,187,654</u> |

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2014**

| | | |
|---|-------------------------|-------------------------|
| Expenses | | |
| General Government | \$1,054,504 | \$910,137 |
| Public Safety | \$907,345 | \$1,450,079 |
| Highways and streets | \$801,376 | \$613,257 |
| Sanitation | \$212,035 | \$211,420 |
| Health and welfare | \$70,887 | \$78,037 |
| Culture and recreation | \$337,245 | \$341,510 |
| Interest on long-term debt | \$12,235 | |
| Capital Outlay | \$452,874 | |
| Total expenses | <u>\$3,848,501</u> | <u>\$3,604,440</u> |
| Change in net position | 515,335 | 583,214 |
| Net assets, beginning of year as restated | <u>7,698,061</u> | <u>7,107,813</u> |
| Net assets, end of year | <u><u>8,213,396</u></u> | <u><u>7,691,027</u></u> |

Town of Greenland Activities

As shown in the above statement, there was an increase in the Town's total net position of \$515,335. This increase is primarily attributable to the deposit that was made on a new fire truck.

The general fund ended the year with an unassigned budgetary basis fund balance of \$1,649,059. In 2011 the town revised its fund balance policy to conform with GASB Statement 54, resulting in a redistribution of the fund balance into five newly defined segments. Looking at the components of the fund balance based solely on the budget (Schedule 3 – Budgetary Basis), it increased \$239,478 from the prior year.

The fund balances of the non-major Governmental Funds increased by a total of \$647,654 from the prior year, primarily a result of the capital project bond proceeds for Dearborn Road and Caswell Drive.

General Fund Budgetary Highlights

During the year, the original budget for appropriations and revenues did not change. The Town under expended its total 2014 budget by \$99,074. This resulted from conservative spending within the departments. The most significant of these were legal expenses (\$32,794) and financial administration (\$32,987). The Town also realized savings in planning and zoning due to the resignation of the planning consultant. Actual revenues were greater than budgeted by \$142,519. This was primarily a result of increased motor vehicle permit fees, building permit fees and a refund from the Town's health insurance carrier of \$31,042.

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2014**

Capital Assets

The Town of Greenland considers a capital asset to be an asset whose cost exceeds \$5,000 and which has a useful life of greater than two years. The Town depreciates its assets using the straight-line method over the course of their useful life beginning in the year of acquisition.

The total investment in capital assets for governmental activities at year end amounted \$4,000,199 (net of accumulated depreciation and a bond payable), an decrease of (\$389,075) from the previous year. This investment in capital assets includes land, buildings and improvements, vehicles and equipment, and infrastructure.

Significant capital asset events during the current fiscal year included the reconstruction of Hillside Avenue and Meadow Lane for \$471,379, improvements to the police station for \$90,000 and replacement of the salt shed for \$58,000.

Additional information on capital assets can be found in Note 8 of the Basic Financial Statements.

Long-Term Obligations

At the end of the current fiscal year, the Town had outstanding bonded debt in the amount of \$800,000. The Town's other long-term obligations consist of compensated absences payable which had a net increase of \$10,284 for the year ended December 31, 2014.

Economic Factors, Rates and 2014 Budget

The NH Department of Revenue Administration (DRA) sets the Annual Tax Rate for the Town of Greenland. They do so based on the Annual Budget approved at Town Meeting adjusted for actual revenues and expenditures throughout the year. The Town collects property taxes to fund its own operations and that of the Greenland School District. The property tax also pays the levy placed on the Town by Rockingham County and the State of New Hampshire in the Statewide Property Tax for Education. The Town bills for property taxes semi-annually. Tax billing occurs according to the laws of the State of New Hampshire, under the supervision of the DRA. The first billing is an estimate based on the previous year's tax rate applied to the current year's assessments. The second billing utilizes the correct tax rate for the year as established by the New Hampshire DRA applied to the current year's assessment. The year 2013 was a revaluation year for the Town with new values taking effect for 2014, thus a rate comparison is not a valid measure of tax impact.

Following is a comparison of the 2014 to the 2013 tax rates:

| | <u>2014</u> | <u>2013</u> |
|-------------------|----------------|----------------|
| Town rate | \$3.40 | \$2.80 |
| Local school rate | 8.90 | 9.06 |
| State school rate | 2.53 | 2.51 |
| County rate | <u>1.09</u> | <u>1.13</u> |
| Total rate | <u>\$15.92</u> | <u>\$15.50</u> |
| Assessed value | \$671,075,232 | \$653,828,900 |

**TOWN OF GREENLAND, NEW HAMPSHIRE
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDING DECEMBER 31, 2014**

The Town of Greenland works to a 5-year Capital Improvement Plan. The plan contains current capital needs projections through the year 2019. The Capital Improvements Plan Committee annually reviews, adjusts and updates this plan. The resulting plan receives final review and approval through the presentation and discussion of proposed projects at public meetings and is presented to the Board of Selectmen and Budget Committee as a budget development tool.

Contacting the Town of Greenland's Board of Selectmen or Staff

This financial report provides our citizens and creditors with a general overview of the Town of Greenland's finances. It demonstrates accountability for the funds the Town receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Karen Anderson, Town Administrator or the Board of Selectmen, at P.O. Box 100, Greenland, NH 03840 and telephone number (603) 431-7111.

EXHIBIT A
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Net Position
December 31, 2014

| | Governmental Activities |
|---|----------------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 6,253,726 |
| Investments | 1,150,645 |
| Taxes receivable (net) | 419,761 |
| Accounts receivable (net) | 48,075 |
| Capital assets: | |
| Land and construction in progress | 2,071,785 |
| Other capital assets, net of depreciation | 2,728,414 |
| Total assets | <u>12,672,406</u> |
| LIABILITIES | |
| Accounts payable | 105,283 |
| Accrued salaries and benefits | 15,705 |
| Accrued interest payable | 2,135 |
| Intergovernmental payable | 3,462,117 |
| Due within one year | 80,000 |
| Due in more than one year | 793,770 |
| Total liabilities | <u>4,459,010</u> |
| NET POSITION | |
| Net investment in capital assets | 4,000,199 |
| Restricted | 1,253,460 |
| Unrestricted | 2,959,737 |
| Total net position | <u><u>\$ 8,213,396</u></u> |

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT B
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Activities
For the Fiscal Year Ended December 31, 2014

| | Expenses | Program Revenues | | Net (Expense) Revenue and Change In Net Position |
|-------------------------------|---------------------|----------------------------|--|---|
| | | Charges for Services | Operating Grants and Contributions | |
| General government | \$ 1,054,504 | \$ 7,669 | \$ 945 | \$ (1,045,890) |
| Public safety | 907,345 | 319,514 | 25,323 | (562,508) |
| Highways and streets | 801,376 | - | 69,838 | (731,538) |
| Sanitation | 212,035 | 24,714 | - | (187,321) |
| Health | 33,625 | - | - | (33,625) |
| Welfare | 37,262 | - | - | (37,262) |
| Culture and recreation | 336,800 | 58,716 | - | (278,084) |
| Conservation | 445 | - | - | (445) |
| Interest on long-term debt | 12,235 | - | - | (12,235) |
| Capital outlay | 452,874 | - | - | (452,874) |
| Total governmental activities | <u>\$ 3,848,501</u> | <u>\$ 410,613</u> | <u>\$ 96,106</u> | <u>(3,341,782)</u> |

General revenues:

| | |
|--|---------------------|
| Taxes: | |
| Property | 2,173,468 |
| Other | 237,507 |
| Motor vehicle permit fees | 901,031 |
| Licenses and other fees | 156,790 |
| Grants and contributions not restricted to specific programs | 194,386 |
| Unrestricted investment earnings | 105,930 |
| Miscellaneous | 88,005 |
| Total general revenues | <u>3,857,117</u> |
| Change in net position | 515,335 |
| Net position, beginning, as restated (see Note 16) | 7,698,061 |
| Net position, ending | <u>\$ 8,213,396</u> |

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-1
TOWN OF GREENLAND, NEW HAMPSHIRE
Governmental Funds
Balance Sheet
December 31, 2014

| | General | Other Governmental Funds | Total Governmental Funds |
|--|---------------------|--------------------------------|--------------------------------|
| ASSETS | | | |
| Cash and cash equivalents | \$ 4,800,095 | \$ 1,055,123 | \$ 5,855,218 |
| Investments | - | 449,603 | 449,603 |
| Accounts receivable, net of allowance for uncollectable | 1,647 | 46,428 | 48,075 |
| Taxes receivable | 429,761 | - | 429,761 |
| Interfund receivable | 102,223 | 1,530 | 103,753 |
| Voluntary tax liens | 256,024 | - | 256,024 |
| Voluntary tax liens reserved until collected | (256,024) | - | (256,024) |
| Restricted assets: | | | |
| Cash and cash equivalents | 398,508 | - | 398,508 |
| Investments | 701,042 | - | 701,042 |
| Total assets | <u>\$ 6,433,276</u> | <u>\$ 1,552,684</u> | <u>\$ 7,985,960</u> |
| LIABILITIES | | | |
| Accounts payable | \$ 102,059 | \$ 3,224 | \$ 105,283 |
| Accrued salaries and benefits | 15,705 | - | 15,705 |
| Due to other governments | 3,462,117 | - | 3,462,117 |
| Interfund payable | 1,530 | 102,223 | 103,753 |
| Total liabilities | <u>3,581,411</u> | <u>105,447</u> | <u>3,686,858</u> |
| DEFERRED INFLOWS OF RESOURCES | | | |
| Unavailable revenue - Property taxes | <u>56,258</u> | <u>-</u> | <u>56,258</u> |
| FUND BALANCES | | | |
| Nonspendable | - | 438,884 | 438,884 |
| Restricted | 53,558 | 761,018 | 814,576 |
| Committed | 1,029,622 | 241,139 | 1,270,761 |
| Assigned | 116,935 | 6,196 | 123,131 |
| Unassigned | 1,595,492 | - | 1,595,492 |
| Total fund balances | <u>2,795,607</u> | <u>1,447,237</u> | <u>4,242,844</u> |
| Total liabilities, deferred inflows of resources, and fund balances | <u>\$ 6,433,276</u> | <u>\$ 1,552,684</u> | <u>\$ 7,985,960</u> |

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-2
TOWN OF GREENLAND, NEW HAMPSHIRE
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position
December 31, 2014

| | | |
|--|--------------------|----------------------------|
| Total fund balances of governmental funds (Exhibit C-1) | | \$ 4,242,844 |
| Amounts reported for governmental activities in the Statement of Net Position are different because: | | |
| Capital assets used in governmental activities are not financial resources, therefore, are not reported in the funds. | | |
| Cost | \$ 6,573,331 | |
| Less accumulated depreciation | <u>(1,773,132)</u> | |
| | | 4,800,199 |
| Interfund receivables and payables between governmental funds are eliminated on the Statement of Net Position. | | |
| Receivables | \$ (103,753) | |
| Payables | <u>103,753</u> | |
| | | - |
| Property taxes not collected within 60 days of the fiscal year-end are not available to pay for current period expenditures, and therefore are deferred in the governmental funds. | | |
| Deferred property taxes | \$ 56,258 | |
| Allowance for uncollectible taxes | <u>(10,000)</u> | |
| | | 46,258 |
| Interest on long-term debt is not accrued in governmental funds. | | |
| Accrued interest payable | | (2,135) |
| Long-term liabilities are not due and payable in the current period, therefore, are not reported in the funds. | | |
| Bonds | \$ 800,000 | |
| Compensated absences | <u>73,770</u> | |
| | | (873,770) |
| Net position of governmental activities (Exhibit A) | | <u><u>\$ 8,213,396</u></u> |

EXHIBIT C-3
TOWN OF GREENLAND, NEW HAMPSHIRE
Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2014

| | General | Other Governmental Funds | Total Governmental Funds |
|---|---------------------|--------------------------------|--------------------------------|
| REVENUES | | | |
| Taxes | \$ 2,405,505 | \$ - | \$ 2,405,505 |
| Licenses and permits | 1,057,821 | - | 1,057,821 |
| Intergovernmental | 288,717 | - | 288,717 |
| Charges for services | 56,255 | 354,039 | 410,294 |
| Miscellaneous | 153,568 | 42,461 | 196,029 |
| Total revenues | <u>3,961,866</u> | <u>396,500</u> | <u>4,358,366</u> |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 1,043,034 | - | 1,043,034 |
| Public safety | 976,602 | 227,316 | 1,203,918 |
| Highways and streets | 712,734 | - | 712,734 |
| Sanitation | 208,974 | - | 208,974 |
| Health | 33,625 | - | 33,625 |
| Welfare | 37,262 | - | 37,262 |
| Culture and recreation | 286,776 | 45,148 | 331,924 |
| Conservation | 445 | - | 445 |
| Debt service: | | | |
| Interest | 10,100 | - | 10,100 |
| Capital outlay | 547,715 | 117,276 | 664,991 |
| Total expenditures | <u>3,857,267</u> | <u>389,740</u> | <u>4,247,007</u> |
| Excess of revenues over expenditures | <u>104,599</u> | <u>6,760</u> | <u>111,359</u> |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 159,196 | - | 159,196 |
| Transfers out | - | (159,196) | (159,196) |
| Bond proceeds | - | 800,000 | 800,000 |
| Total other financing sources (uses) | <u>159,196</u> | <u>640,804</u> | <u>800,000</u> |
| Net change in fund balances | 263,795 | 647,564 | 911,359 |
| Fund balances, beginning, as restated (see Note 16) | 2,531,812 | 799,673 | 3,331,485 |
| Fund balances, ending | <u>\$ 2,795,607</u> | <u>\$ 1,447,237</u> | <u>\$ 4,242,844</u> |

EXHIBIT C-4
TOWN OF GREENLAND, NEW HAMPSHIRE
Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended December 31, 2014

| | | |
|---|------------------|-------------------|
| Net change in fund balances of governmental funds (Exhibit C-3) | | \$ 911.359 |
| Amounts reported for governmental activities in the Statement of Activities are different because: | | |
| Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capitalized capital outlay exceeded depreciation expense in the current period. | | |
| Capitalized capital outlay | \$ 635,945 | |
| Depreciation expense | <u>(225,020)</u> | |
| | | 410.925 |
| Transfers in and out between governmental funds are eliminated on the Statement of Activities. | | |
| Transfers in | \$ (159,196) | |
| Transfers out | <u>159,196</u> | |
| | | - |
| Revenue in the Statement of Activities that does not provide current financial resources is not reported as revenue in the governmental funds. | | |
| Change in deferred tax revenue | | 5,470 |
| The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. | | |
| Proceeds of debt | | (800,000) |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds. | | |
| Increase in accrued interest expense | \$ (2,135) | |
| Increase in compensated absences payable | <u>(10,284)</u> | |
| | | (12,419) |
| Changes in net position of governmental activities (Exhibit B) | | <u>\$ 515.335</u> |

EXHIBIT D
TOWN OF GREENLAND, NEW HAMPSHIRE
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual (Non-GAAP Budgetary Basis)
General Fund
For the Fiscal Year Ended December 31, 2014

| | Budgeted Amounts | | Actual | Variance Positive (Negative) |
|--|------------------|--------------|--------------|------------------------------------|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | \$ 2,402,786 | \$ 2,402,786 | \$ 2,410,975 | \$ 8,189 |
| Licenses and permits | 958,000 | 958,000 | 1,057,821 | 99,821 |
| Intergovernmental | 295,923 | 295,923 | 288,717 | (7,206) |
| Charges for services | 40,000 | 40,000 | 54,928 | 14,928 |
| Miscellaneous | 61,000 | 61,000 | 87,787 | 26,787 |
| Total revenues | 3,757,709 | 3,757,709 | 3,900,228 | 142,519 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 1,045,295 | 1,045,295 | 966,418 | 78,877 |
| Public safety | 1,013,065 | 1,013,065 | 964,992 | 48,073 |
| Highways and streets | 680,666 | 680,666 | 712,734 | (32,068) |
| Sanitation | 194,296 | 194,296 | 208,974 | (14,678) |
| Health | 37,693 | 37,693 | 33,625 | 4,068 |
| Welfare | 48,802 | 48,802 | 37,262 | 11,540 |
| Culture and recreation | 286,882 | 286,882 | 288,435 | (1,553) |
| Conservation | 1,000 | 1,000 | 445 | 555 |
| Debt service: | | | | |
| Interest | 36,010 | 36,010 | 10,100 | 25,910 |
| Capital outlay | 1,447,500 | 643,000 | 664,650 | (21,650) |
| Total expenditures | 4,791,209 | 3,986,709 | 3,887,635 | 99,074 |
| Excess (deficiency) of revenues over (under) expenditures | (1,033,500) | (229,000) | 12,593 | 241,593 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 290,500 | 488,148 | 486,033 | (2,115) |
| Transfers out | (316,148) | (316,148) | (316,148) | - |
| Bond proceeds | 800,000 | - | - | - |
| Total other financing sources (uses) | 774,352 | 172,000 | 169,885 | (2,115) |
| Net change in fund balances | \$ (259,148) | \$ (57,000) | 182,478 | \$ 239,478 |
| Decrease in assigned fund balance | | | 259,148 | |
| Decrease in committed fund balance | | | 52,219 | |
| Decrease in restricted fund balance | | | 5,696 | |
| Unassigned fund balance, beginning | | | 1,149,518 | |
| Unassigned fund balance, ending | | | \$ 1,649,059 | |

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT E
TOWN OF GREENLAND, NEW HAMPSHIRE
Fiduciary Funds
Statement of Fiduciary Net Position
December 31, 2014

| | <u>Agency</u> |
|---------------------------------|--------------------|
| ASSETS | |
| Cash and cash equivalents | \$ 322,769 |
| Investments | <u>27,615</u> |
| Total assets | <u>350,384</u> |
| LIABILITIES | |
| Due to other governmental units | 293,642 |
| Due to others | <u>56,742</u> |
| Total liabilities | <u>350,384</u> |
| NET POSITION | <u><u>\$ -</u></u> |

The notes to the basic financial statements are an integral part of this statement.

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

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TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town of Greenland, New Hampshire (the Town), have been prepared in conformity with accounting principles generally accepted in the United States of America for governmental units as prescribed by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

The more significant of the Town's accounting policies are described below.

1-A Reporting Entity

The Town of Greenland is a municipal corporation governed by an elected 5-member Board of Selectmen. The reporting entity is comprised of the primary government and any other organizations (*component units*) that are included to ensure that the financial statements are not misleading.

Component units are legally separate organizations for which the Town is financially accountable. The Town is financially accountable for an organization if the Town appoints a voting majority of the organization's governing board, and (1) the Town is able to significantly influence the programs or services performed or provided by the organizations; or (2) the Town is legally entitled to or can otherwise access the organization's resources; (3) the Town is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or (4) the Town is obligated for the debt of the organization. Based on the foregoing criteria, no other organizations are included in the Town's financial reporting entity.

1-B Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The Statement of Net Position presents the financial position of the governmental activities of the Town at year-end. This statement includes all of the Town's assets, liabilities, and net position, with the exception of the long term costs of retirement, health care, and obligations for other postemployment benefits have been omitted because the liability and expense have not been determined.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

1-C Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the fiduciary fund financial statements, except for agency funds which do not have a measurement focus. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except for State shared revenue, reimbursement-based grants and interest which use one year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, licenses and permits, intergovernmental revenue, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available.

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlement, and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the tax is levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the Town must provide local resources to be used for a specific purpose, and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The Town reports the following major governmental fund:

General Fund – all general revenues and other receipts that are not allocated by law or contracted agreement to another fund are accounted for in this fund. This fund accounts for general operating expenditures, fixed charges, and the capital improvement costs that are not reported in other funds.

All the governmental funds not meeting the criteria established for major funds are presented in the other governmental column of the fund financial statements.

Additionally, the Town reports the following fund types:

Special Revenue Funds - are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Capital Projects Funds - are used to account for the financial resources and activities relating to specific construction projects.

Permanent Fund - is used to record activity of legal trusts for which the interest on the corpus provides funds for the Town's cemetery operations.

Fiduciary Fund – The Town also reports the following fiduciary fund type:

Agency Fund - used to account for assets held in a trustee or agency capacity on behalf of outside parties, including other governments.

1-D Cash and Cash Equivalents

The Town considers all highly liquid investments with an original maturity of three months or less to be cash equivalents. Deposits with financial institutions consist primarily of demand deposits, certificates of deposits, and savings accounts. A cash pool is maintained that is available for use by all funds. Each fund's portion of this pool is reflected on the combined financial statements under the caption "cash and cash equivalents."

The treasurer is required to deposit such moneys in solvent banks in state or the Public Deposit Investment Pool pursuant to New Hampshire RSA 383:22. Funds may be deposited in banks outside of the state if such banks pledge and deliver to a third party

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

custodial bank or the Federal Reserve Bank, collateral security for such deposits, United States government or government agency obligations or obligations to the State of New Hampshire in value at least equal to the amount of the deposit in each case.

1-E Restricted Assets

Certain cash and investments are classified as restricted assets on the balance sheet because their use is designated for a specific purpose and therefore not available for immediate and general use by the Town.

1-F Investments

State statutes place certain limitations on the nature of deposits and investments available as follows:

New Hampshire law authorizes the Town to invest in the following type of obligations:

- Obligations of the United States government,
- The public deposit investment pool established pursuant to RSA 383:22,
- Savings bank deposits,
- Certificates of deposit and repurchase agreements of banks incorporated under the laws of the State of New Hampshire or in banks recognized by the State treasurer.

Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the Town. Only securities defined by the bank commissioner as provided by rules adopted pursuant to RSA 386:57 shall be eligible to be pledged as collateral.

Investments for the Town are reported at fair value generally based on quoted market prices.

1-G Receivables

Receivables recorded in the financial statements represent amounts due to the Town at December 31. They are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. They consist primarily of taxes, billing for charges, and other user fees.

1-H Interfund Balances

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. Short-term Interfund loans are reported as "interfund receivables and payables." Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

1-I Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental column in the government-wide financial statements.

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated minimum useful life in excess of two years. As the Town constructs or acquires additional capital assets each year, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, and equipment of the Town are depreciated using the straight-line method over the following estimated useful lives:

| | <u>Years</u> |
|-------------------------------------|--------------|
| Capital Asset Classes: | |
| Buildings and building improvements | 15 - 20 |
| Vehicles and equipment | 20 - 40 |
| Infrastructure | 15 - 20 |

TOWN OF GREENLAND, NEW HAMPSHIRE
NOTES TO THE BASIC FINANCIAL STATEMENTS
AS OF AND FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2014

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

1-J Deferred Inflows of Resources

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under the modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item, unavailable tax revenue, is reported only in the governmental funds balance sheet. The amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

1-K Property Taxes

Property tax billings occur semi-annually and are based on the assessed inventory values as of April 1 of each year. Billings for the year were on May 5, 2014 and November 3, 2014. Interest accrues at a rate of 12% on bills outstanding after the due date and 18% on tax liens outstanding.

In connection with the setting of the tax rate, Town officials with the approval of the Department of Revenue Administration, establish and raise through taxation an amount for tax abatement and refunds, known as overlay. This amount is reported as a reduction in tax revenue and is adjusted by management for any reserve for uncollectable at year end. The property taxes collected by the Town include taxes levied for the State of New Hampshire, Greenland School District, and Rockingham County, which are remitted to these entities as required by law.

The Town net assessed valuation as of April 1, 2014 utilized in the setting of the tax rate was as follows:

| | |
|-------------------------------------|----------------|
| For the New Hampshire education tax | \$ 649,697,600 |
| For all other taxes | \$ 671,075,232 |

The tax rates and amounts assessed for the year ended December 31, 2014 were as follows:

| | Per \$1,000 of Assessed Valuation | Property Taxes Assessed |
|------------------------|---|-------------------------------|
| Municipal portion | \$3.40 | \$ 2,278,095 |
| School portion: | | |
| State of New Hampshire | \$2.53 | 1,643,838 |
| Local | \$8.90 | 5,973,279 |
| County portion | \$1.09 | 734,221 |
| Total | | <u>\$ 10,629,433</u> |

1-L Compensated Absences

The Town's policy allows certain employees to earn varying amounts of sick time and vacation based on the employee's length of employment. Upon separation from service, employees are paid in full for any accrued leave earned as set forth by personnel policy. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

1-M Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of fund net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

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In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses, issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

1-N Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental funds. Claims and judgments are recorded in the government-wide financial statements as expense when the related liabilities are incurred. There were no significant claims or judgments at year-end.

1-O Interfund Activities

Interfund activities are reported as follows:

Interfund Receivables and Payables – Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds” (i.e. the current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Interfund receivables and payables between funds are eliminated in the Statement of Net Position.

Interfund Transfers – Interfund transfers represent flows of assets without equivalent flows of assets in return and without a requirement for repayment. In governmental funds, transfers are reported as other financing uses in the funds making the transfers and other financing sources in the funds receiving the transfers. In the government-wide financial statements, all interfund transfers between individual governmental funds have been eliminated.

1-P Net Position/Fund Balance Reporting

Government-wide Statements – Equity is classified as net position and displayed in three components:

- a) ***Net investment in capital assets*** – Consists of capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets.
- b) ***Restricted net position*** – Consists of net position with constraints placed on use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c) ***Unrestricted net position*** – All other net position that does not meet the definition of “restricted” or “net investment in capital assets.”

Fund Balance Classifications - The fund balance of governmental funds is reported in five categories based on the nature of any limitations requiring the use of resources for specific programs. The Town itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The classifications used in the Town’s governmental fund financial statements are as follows:

Nonspendable – This classification includes amounts that cannot be spent because they are either (a) not in spendable form; or (b) are legally or contractually required to be maintained intact.

Restricted – This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

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Committed – This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the legislative body (Town Meeting). These amounts cannot be used for any other purpose unless the legislative body removes or changes the specified use by taking the same type of action that was employed when the funds were initially committed. This classification also includes contractual obligations to the extent that existing resources have been specifically committed for use in satisfying those contractual requirements.

Assigned – This classification includes amounts that are constrained by the Town's intent to be used for a specific purpose but are neither restricted nor committed. This intent can be expressed by the Board of Selectmen through the budgetary process.

Unassigned – This classification includes the residual fund balance for the general fund.

When multiple net position/fund balance classifications are available for use, it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed. When components of unrestricted fund balance are used, committed fund balance is depleted first followed by assigned fund balance. Unassigned fund balance is applied last.

The Town will strive to maintain an unassigned fund balance in its general fund equal to 5-17% of the total appropriations of the community. The Board of Selectmen will review this information each year to determine the amount, if any, of unassigned fund balance to use to reduce the property tax rate.

NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

2-A Budgetary Information

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the general fund. Except as reconciled below, the budget was adopted on a basis consistent with US generally accepted accounting principles.

Management may transfer appropriations between operating categories as deemed necessary, but expenditures may not legally exceed budgeted appropriations in total. All annual appropriations lapse at year-end unless encumbered.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year-end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures, and are therefore, reported as part of the assigned fund balance at year-end, and are carried forward to supplement appropriations of the subsequent year.

State statutes require balanced budgets, but provide for the use of beginning unassigned fund balance to achieve that end. For the fiscal year 2014, \$57,000 of the beginning general fund unassigned fund balance was applied for this purpose.

2-B Budgetary Reconciliation to GAAP Basis

The Town employs certain accounting principles for budgetary reporting purposes that differ from a GAAP basis. The Statement of Revenues, Expenditures, and Changes in Fund Balance-Budgetary Basis presents the actual results to provide a comparison with the budget. The major difference between the budgetary basis and GAAP basis is as follows:

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities, but represent budgetary accounting controls. Governmental fund budgets are maintained on the modified accrual basis of accounting except that budgetary basis expenditures include purchase orders and commitments (encumbrances) for goods or services not received at year-end. Encumbrances are recorded to reserve a portion of fund balance in the governmental fund types for commitments for which no liability exists.

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The following reconciles the general fund budgetary basis to the GAAP basis:

| | |
|---|---------------------|
| Revenues and other financing sources: | |
| Per Exhibit D (budgetary basis) | \$ 4,386,261 |
| Adjustment: | |
| Basis difference: | |
| GASB Statement No. 54: | |
| To record miscellaneous income of the blended funds | 67,108 |
| To eliminate transfers between blended funds | (326,837) |
| Change in deferred tax revenue relating to 60-day revenue recognition | (5,470) |
| Per Exhibit C-3 (GAAP basis) | <u>\$ 4,121,062</u> |
| Expenditures and other financing uses: | |
| Per Exhibit D (budgetary basis) | \$ 4,203,783 |
| Adjustment: | |
| Basis differences: | |
| Encumbrances, ending | (116,935) |
| GASB Statement No. 54: | |
| To record expendable trust expenditures during the year | 86,567 |
| To eliminate transfers between general and expendable trust funds | (316,148) |
| Per Exhibit C-3 (GAAP basis) | <u>\$ 3,857,267</u> |

DETAILED NOTES ON ALL FUNDS

NOTE 3 – CASH AND CASH EQUIVALENTS

At December 31, 2014, the reported amount of the Town's deposits was \$6,576,495 and the bank balance was \$8,076,406. Of the bank balance \$7,437,188 was covered by federal depository insurance or by collateral held by the Town's agent in the Town's name, and \$639,218 was uninsured and uncollateralized.

Cash and cash equivalents reconciliation:

| | |
|--|---------------------|
| Cash per Statement of Net Position (Exhibit A) | \$ 6,253,726 |
| Cash per Statement of Fiduciary Net Position (Exhibit E) | 322,769 |
| Total cash and cash equivalents | <u>\$ 6,576,495</u> |

NOTE 4 – INVESTMENTS

Note 1-F describes statutory requirements covering the investment of the Town funds. The Town also maintains a portfolio of intermediate maturity investments that are reported at fair value, based on quoted market prices. The Town's fiscal agent or custodian provides the fair value of all intermediate maturity investments.

At December 31, 2014, this Town had the following investments:

| | <u>Fair Value</u> |
|-------------------|---------------------|
| Investments type: | |
| Bonds | \$ 308,587 |
| Equity funds | 869,673 |
| Total fair value | <u>\$ 1,178,260</u> |

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

Custodial Credit Risk – This is the risk that in the event of the failure of the counterparty (e.g. broker/dealer) to honor a transaction, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have custodial credit risk policies for investments.

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Investment reconciliation:

| | |
|---|---------------------|
| Investments per Statement of Net Position (Exhibit A) | \$ 1,150,645 |
| Investments per Statement of Fiduciary Net Position (Exhibit E) | 27,615 |
| Total investments | <u>\$ 1,178,260</u> |

NOTE 5 – RESTRICTED CASH AND INVESTMENTS

The following cash and/or investments are classified as restricted because of the statutory limitation place on their use as they are earmarked for a specific purpose:

| | |
|---------------------------------|---------------------|
| Cash and cash equivalents: | |
| General fund: | |
| Library | \$ 61,237 |
| Expendable trust | 334,580 |
| Medical deductible | 2,691 |
| Total cash and cash equivalents | <u>398,508</u> |
| Investments: | |
| General fund: | |
| Expendable trust | 701,042 |
| Total restricted assets | <u>\$ 1,099,550</u> |

NOTE 6 – TAXES RECEIVABLE

Taxes receivable represent the amount of current and prior year taxes which have not been collected as of December 31, 2014. The amount has been reduced by an allowance for an estimated uncollectible amount of \$10,000. Taxes receivable by year are as follows:

| | As reported on: | |
|---|-------------------|-------------------|
| | Exhibit A | Exhibit C-1 |
| Property: | | |
| Levy of 2014 | \$ 317,640 | \$ 317,640 |
| Unredeemed (under tax lien): | | |
| Levy of 2013 | 47,755 | 47,755 |
| Levy of 2012 | 27,866 | 27,866 |
| Land use change | 36,500 | 36,500 |
| Less: allowance for estimated uncollectible taxes | (10,000) * | - |
| Net taxes receivable | <u>\$ 419,761</u> | <u>\$ 429,761</u> |

* The allowance for uncollectible property taxes is not recognized under the modified accrual basis of accounting (Exhibit C-1 and C-3) due to the 60 day rule as explained in Note 1-C. However, the allowance is recognized under the full accrual basis of accounting (Exhibits A and B)

NOTE 7 – OTHER RECEIVABLES

Receivables at December 31, 2014, consisted of accounts (billings for police details, ambulance, and other user charges) and intergovernmental amounts arising from grants. Receivables are recorded on the Town's financial statements to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and collectability.

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Receivables as of December 31, 2014 for the Town's individual major fund and nonmajor funds in the aggregate including applicable allowances for uncollectible accounts are as follows:

| | General Fund | Nonmajor Funds | Total |
|------------------------------------|-----------------|-------------------|------------------|
| Receivables: | | | |
| Accounts | \$ 1,647 | \$ 56,428 | \$ 58,075 |
| Elderly and welfare liens | 253,239 | - | 253,239 |
| Total receivables | 254,886 | 56,428 | 311,314 |
| Less: allowance for uncollectibles | (253,239) | (10,000) | (263,239) |
| Net total receivables | <u>\$ 1,647</u> | <u>\$ 46,428</u> | <u>\$ 48,075</u> |

NOTE 8 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014 consisted of the following:

| | Balance, beginning (as restated) | Additions | Balance, ending |
|--|--|-------------------|---------------------|
| At cost: | | | |
| Not being depreciated: | | | |
| Land | \$ 1,600,406 | \$ - | \$ 1,600,406 |
| Construction in progress | - | 471,379 | 471,379 |
| Total capital assets not being depreciated | <u>1,600,406</u> | <u>471,379</u> | <u>2,071,785</u> |
| Being depreciated: | | | |
| Buildings and building improvements | 1,362,123 | 83,070 | 1,445,193 |
| Vehicles and equipment | 1,845,506 | 81,496 | 1,927,002 |
| Infrastructure | 1,129,351 | - | 1,129,351 |
| Total capital assets being depreciated | <u>4,336,980</u> | <u>164,566</u> | <u>4,501,546</u> |
| Total all capital assets | <u>5,937,386</u> | <u>635,945</u> | <u>6,573,331</u> |
| Less accumulated depreciation: | | | |
| Buildings and building improvements | (611,264) | (37,763) | (649,027) |
| Vehicles and equipment | (836,808) | (106,907) | (943,715) |
| Infrastructure | (100,040) | (80,350) | (180,390) |
| Total accumulated depreciation | <u>(1,548,112)</u> | <u>(225,020)</u> | <u>(1,773,132)</u> |
| Net book value, capital assets being depreciated | <u>2,788,868</u> | <u>(60,454)</u> | <u>2,728,414</u> |
| Net book value, all capital assets | <u>\$ 4,389,274</u> | <u>\$ 410,925</u> | <u>\$ 4,800,199</u> |

Depreciation expense was charged to functions of the Town based on their usage of the related assets. The amounts allocated to each function are as follows:

| | |
|----------------------------|-------------------|
| General government | \$ 11,470 |
| Public safety | 112,971 |
| Highways and streets | 88,642 |
| Sanitation | 3,061 |
| Culture and recreation | 8,876 |
| Total depreciation expense | <u>\$ 225,020</u> |

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NOTE 9 – INTERFUND BALANCES AND TRANSFERS

Interfund Balances - The composition of interfund balances as of December 31, 2014 is as follows:

| Receivable Fund | Payable Fund | Amount |
|-----------------|--------------|-------------------|
| General | Nonmajor | \$ 102.223 |
| Nonmajor | General | 1.530 |
| | | <u>\$ 103.753</u> |

The outstanding balances among funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund Transfers - The composition of interfund transfers for the year ended December 31, 2014 is as follows:

| | |
|----------------|-------------------|
| | Transfers In: |
| | General |
| | Fund |
| Transfers out: | |
| Nonmajor funds | <u>\$ 159.196</u> |

During the year, transfers are used to (1) move revenues from the fund with collection authority to the fund responsible for expenditure and (2) move general fund resources to provide an annual subsidy.

NOTE 10 – INTERGOVERNMENTAL PAYABLES

Amounts due to other governments of \$3,755,759 at December 31, 2014 consist of the following:

| | |
|---|---------------------|
| General fund: | |
| Balance of the 2014-2015 assessment due to the Greenland School District | \$ 3.462.117 |
| Agency fund: | |
| Balance of expendable trust funds held on behalf of the Greenland School District | 293.642 |
| Total intergovernmental payables due | <u>\$ 3.755.759</u> |

NOTE 11 – DEFERRED INFLOW OF RESOURCES

Deferred inflows of resources of \$56,258 in the general fund at December 31, 2014 consist of property tax receivables not collected within 60 days of fiscal year-end.

NOTE 12 – LONG-TERM LIABILITIES

Changes in the Town's long-term liabilities consisted of the following for the year ended December 31, 2014:

| | Balance January 1, 2014 | Additions | Balance December 31, 2014 | Due Within One Year |
|---------------------------------|-------------------------------|-------------------|---------------------------------|------------------------|
| General obligation bond payable | \$ - | \$ 800,000 | \$ 800,000 | \$ 80,000 |
| Compensated absences | 63,486 | 10,284 | 73,770 | - |
| Total long-term liabilities | <u>\$ 63,486</u> | <u>\$ 810,284</u> | <u>\$ 873,770</u> | <u>\$ 80,000</u> |

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Long-term liabilities are comprised of the following:

| | Original Amount | Issue Date | Maturity Date | Interest Rate % | Outstanding at December 31, 2014 | Current Portion |
|----------------------------------|--------------------|---------------|------------------|--------------------|--|--------------------|
| General obligation bond payable: | | | | | | |
| Road improvements | \$ 800,000 | 2015 | 2024 | 2.47% | \$ 800,000 | \$ 80,000 |
| Compensated absences payable | | | | | 73,770 | - |
| Total | | | | | <u>\$ 873,770</u> | <u>\$ 80,000</u> |

The annual requirements to amortize the general obligation bond outstanding as of December 31, 2014, including interest payments, are as follows:

| Fiscal Year Ending December 31, | Principal | Interest | Total |
|------------------------------------|-------------------|------------------|-------------------|
| 2015 | \$ 80,000 | \$ 19,024 | \$ 99,024 |
| 2016 | 80,999 | 17,058 | 98,057 |
| 2017 | 81,999 | 14,967 | 96,966 |
| 2018 | 80,000 | 12,939 | 92,939 |
| 2019 | 80,000 | 10,936 | 90,936 |
| 2020-2024 | 397,002 | 24,697 | 421,699 |
| Totals | <u>\$ 800,000</u> | <u>\$ 99,621</u> | <u>\$ 899,621</u> |

All debt is general obligation debt of the Town, which is backed by its full faith and credit, and will be repaid from general governmental revenues.

NOTE 13 – ENCUMBRANCES

Encumbrances outstanding at December 31, 2014 are as follows:

| | |
|----------------|-------------------|
| General fund: | |
| Capital outlay | <u>\$ 116,935</u> |

NOTE 14 – GOVERNMENTAL ACTIVITIES NET POSITION

Governmental activities net position reported on the government-wide Statement of Net Position at December 31, 2014 include the following:

| | |
|---|---------------------|
| Invested in capital assets, net of related debt: | |
| Net property, buildings, and equipment | \$ 4,800,199 |
| Less: | |
| General obligation bonds payable | (800,000) |
| Total invested in capital assets, net of related debt | <u>4,000,199</u> |
| Restricted net position: | |
| Library | 53,558 |
| Permanent funds - principal | 438,884 |
| Permanent funds - income | 49,332 |
| Capital project | 711,686 |
| Total restricted net position | <u>1,253,460</u> |
| Unrestricted | 2,959,737 |
| Total net position | <u>\$ 8,213,396</u> |

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NOTE 15 – GOVERNMENTAL FUND BALANCES

Governmental fund balances reported on the fund financial statements at December 31, 2014 include the following:

| | General Fund | Nonmajor Funds | Total Governmental Funds |
|------------------------------------|-----------------|-------------------|--------------------------------|
| Nonspendable: | | | |
| Permanent fund - principal balance | \$ - | \$ 438.884 | \$ 438.884 |
| Restricted: | | | |
| Library | 53,558 | - | 53,558 |
| Permanent fund - income balance | - | 49.332 | 49.332 |
| Road improvements | - | 711.686 | 711.686 |
| Total restricted fund balance | 53,558 | 761.018 | 814.576 |
| Committed: | | | |
| Expendable trust | 1,029.622 | - | 1,029.622 |
| Recreation | - | 51.279 | 51.279 |
| Police details | - | 102.924 | 102.924 |
| Fire inspection | - | 25.607 | 25.607 |
| Ambulance | - | 61.329 | 61.329 |
| Total committed fund balance | 1,029.622 | 241.139 | 1,270.761 |
| Assigned: | | | |
| Encumbrances | 116.935 | - | 116.935 |
| D.A.R.E. | - | 6.196 | 6.196 |
| Total assigned fund balance | 116.935 | 6.196 | 123.131 |
| Unassigned | 1,595.492 | - | 1,595.492 |
| Total governmental fund balances | \$ 2,795,607 | \$ 1,447.237 | \$ 4,242.844 |

NOTE 16 – PRIOR PERIOD ADJUSTMENTS

Net position/fund balance at January 1, 2014 was restated to give retroactive effect to the following prior period adjustments:

| | Government-wide Statements | General Fund |
|--|-------------------------------|-----------------|
| To adjust deferral of property taxes not collected within 60 days of the fiscal year-end | \$ - | \$ 184,376 |
| To record previously unrecorded capital asset | 7,034 | - |
| Net position/fund balance, as previously reported | 7,691,027 | 2,347,436 |
| Net position/fund balance, as restated | \$ 7,698,061 | \$ 2,531,812 |

NOTE 17 – EMPLOYEE RETIREMENT PLAN

The Town participates in the New Hampshire Retirement System (the System) which is the administrator of a cost-sharing multiple-employer contributory pension plan and trust established in 1967 by RSA 100-A:2 and is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. The plan is a contributory, defined benefit plan providing service, disability, death and vested retirement benefits to members and their beneficiaries. Provision for benefits and contributions are established and can be amended by the New Hampshire Legislature. The System issues a publicly available financial report that may be obtained by writing the New Hampshire Retirement System, 54 Regional Drive, Concord, NH 03301.

The System is financed by contributions from both the employees and the Town. Member contribution rates are established and may be amended by the State legislature while employer contribution rates are set by the System trustees based on an actuarial valuation. For fiscal year 2014, all employees except police officers and firefighters were required to contribute 7% of earnable compensation. The contribution rates were 11.55% for police officers. The Town's contribution rates for 2014 for pension and medical subsidy were 25.30% for police officers and 10.77% for all other employees.

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The contribution requirements for the Town of Greenland for the fiscal years 2012, 2013, and 2014 were \$127,930, \$163,291, and \$198,019, respectively, which were paid in full in each year.

NOTE 18 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

In addition to pension benefits described in preceding note, the Town provides postemployment benefit options for health care, to eligible retirees, terminated employees, and their dependents. The benefits are provided in accordance with the Town's agreements, collective bargaining agreements, and the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). The criteria to determine eligibility include: years of service, employee age, and whether the employee has vested in the respective retirement plan. The Town funds the benefits on a pay-as-you-go basis. Eligible employees are required to pay set premiums for a portion of the cost with the Town subsidizing the remaining costs. Expenses for the postretirement health care benefits are recognized as eligible employee claims are paid.

The Governmental Accounting Standards Board (GASB) issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. GASB Statement No. 45, which was effective for the Town on January 1, 2009, requires that the long-term cost of retirement health care and obligations for other postemployment benefits (OPEB) be determined on an actuarial basis and reported on the financial statements. The Town has not implemented GASB Statement No. 45 at December 31, 2014 or contracted with an actuarial firm to assist in evaluating the impact of this new standard on the Town. The amounts that should be recorded as the annual required contribution/OPEB cost and the net OPEB obligation are unknown.

NOTE 19 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors or omissions; injuries to employees; or natural disasters. During fiscal year 2014, the Town was a member of the Local Government Center Property-Liability Trust, LLC, Workers' Compensation, and Property/Liability Programs. This entity is considered a public entity risk pool, currently operating as common risk management and insurance programs for member Towns and cities.

The Local Government Center Property-Liability Trust, LLC, is a Trust organized to provide certain property and liability insurance coverages to member Towns, cities and other qualified political subdivisions of New Hampshire. As a member of the Local Government Center Property-Liability Trust, LLC, the Town shares in contributing to the cost of, and receiving benefits from, a self-insured pooled risk management program. The membership and coverage run from July 1 to June 30. The program maintains a self-insured retention above which it purchases reinsurance and excess insurance. This policy covers property, auto physical damage, crime, general liability, and public officials' liability subject to a \$1,000 deductible.

Contributions paid in fiscal year ending December 31, 2014, to be recorded as an insurance expenditure totaled \$28,548 and \$39,624 for workers compensation. There were no unpaid contributions for the year ended December 31, 2014.

NOTE 20 – CONTINGENCIES

There are various legal claims and suits pending against the Town which arose in the normal course of the governments activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

NOTE 21 – IMPLEMENTATION OF NEW GASB PRONOUNCEMENTS

The following GASB pronouncements were implemented by the Town for the fiscal year ended December 31, 2014, none of which impacted these financial statements:

GASB Statement No. 67, *Financial Reporting for Pension Plans*, issued in June 2012. The guidance contained in this Statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. They replace the requirements of Statements No. 27 and 50.

GASB Statement No. 69, *Government Combinations and Disposals of Government Operations*, issued in January 2013. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations that have been transferred or sold.

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DECEMBER 31, 2014

GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, issued in April 2013. The objective of this Statement is to improve accounting and financial reporting by governments that extend and receive nonexchange financial guarantees.

The Governmental Accounting Standards Board (GASB) has issued several pronouncements that have effective dates that may impact future financial presentations. Management has not currently determined what, if any, impact implementation of the following statements may have on the financial statements:

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, issued in June 2012, will be effective for the Town beginning with its fiscal year ending December 31, 2015. The guidance contained in this Statement will change how governments calculate and report the costs and obligations associated with pensions in important ways. This replaces the requirements of Statements No. 27 and 50.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, issued in November 2013, should be implemented simultaneously with the provision of Statement No. 68, beginning with the fiscal year ending December 31, 2015. This statement addresses an issue in Statement No. 68 concerning transition provisions related to certain pension contributions made to defend benefit pension plans prior to implementation of that Statement by employers and nonemployer contributing entities.

GASB Statement No. 72, *Fair Value Measurement and Application*, issued in February 2015, will be effective for the Town beginning with the fiscal year ending December 31, 2016. This Statement addresses accounting and financial reporting issues related to fair value measurements.

NOTE 22 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the balance sheet date, but before the financial statements are issued. Recognized subsequent events are events or transactions that provided additional evidence about conditions that existed at the balance sheet date, including the estimates inherent in the process of preparing the financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the balance sheet date, but arose after the date. Management has evaluated subsequent events through August 31, 2015, the date the December 31, 2014 financial statements were available to be issued, and no events occurred that require recognition or disclosure.

SCHEDULE 1
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Estimated and Actual Revenues (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2014

| | Estimated | Actual | Variance Positive (Negative) |
|--|---------------------|---------------------|------------------------------------|
| Taxes: | | | |
| Property | \$ 2,143,786 | \$ 2,173,768 | \$ 29,982 |
| Land use change | 225,000 | 202,058 | (22,942) |
| Yield | - | 856 | 856 |
| Interest and penalties on taxes | 34,000 | 34,293 | 293 |
| Total from taxes | <u>2,402,786</u> | <u>2,410,975</u> | <u>8,189</u> |
| Licenses, permits, and fees: | | | |
| Business licenses, permits, and fees | 13,000 | 14,739 | 1,739 |
| Motor vehicle permit fees | 830,000 | 901,031 | 71,031 |
| Building permits | 90,000 | 112,667 | 22,667 |
| Other | 25,000 | 29,384 | 4,384 |
| Total from licenses, permits, and fees | <u>958,000</u> | <u>1,057,821</u> | <u>99,821</u> |
| Intergovernmental: | | | |
| State: | | | |
| Meals and rooms distribution | 178,332 | 178,332 | - |
| Highway block grant | 69,591 | 69,838 | 247 |
| Other | 48,000 | 39,602 | (8,398) |
| Federal: | | | |
| Other | - | 945 | 945 |
| Total from intergovernmental | <u>295,923</u> | <u>288,717</u> | <u>(7,206)</u> |
| Charges for services: | | | |
| Income from departments | <u>40,000</u> | <u>54,928</u> | <u>14,928</u> |
| Miscellaneous: | | | |
| Sale of municipal property | 40,000 | 43,807 | 3,807 |
| Interest on investments | 6,000 | 8,795 | 2,795 |
| Insurance dividends and reimbursements | - | 31,042 | 31,042 |
| Contributions and donations | - | 1,381 | 1,381 |
| Other | 15,000 | 2,762 | (12,238) |
| Total from miscellaneous | <u>61,000</u> | <u>87,787</u> | <u>26,787</u> |
| Other financing sources: | | | |
| Transfers in | <u>488,148</u> | <u>486,033</u> | <u>(2,115)</u> |
| Total revenues and other financing sources | <u>4,245,857</u> | <u>\$ 4,386,261</u> | <u>\$ 140,404</u> |
| Unassigned fund balance used to reduce tax rate | 57,000 | | |
| Total revenues, other financing sources, and use of fund balance | <u>\$ 4,302,857</u> | | |

SCHEDULE 2
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2014

| | Appropriations | Expenditures | Encumbered to Subsequent Year | Variance Positive (Negative) |
|---------------------------------------|----------------|--------------|-------------------------------------|------------------------------------|
| Current: | | | | |
| General government: | | | | |
| Executive | \$ 182,479 | \$ 176,406 | \$ - | \$ 6,073 |
| Election and registration | 58,580 | 56,220 | - | 2,360 |
| Financial administration | 125,072 | 92,085 | - | 32,987 |
| Legal | 45,000 | 12,206 | - | 32,794 |
| Personnel administration | 473,357 | 482,377 | - | (9,020) |
| Planning and zoning | 32,800 | 15,067 | - | 17,733 |
| General government buildings | 48,113 | 46,051 | - | 2,062 |
| Cemeteries | 9,650 | 2,898 | - | 6,752 |
| Insurance, not otherwise allocated | 61,591 | 74,548 | - | (12,957) |
| Advertising and regional associations | 7,233 | 7,461 | - | (228) |
| Other | 1,420 | 1,099 | - | 321 |
| Total general government | 1,045,295 | 966,418 | - | 78,877 |
| Public safety: | | | | |
| Police | 698,866 | 674,088 | - | 24,778 |
| Ambulance | 14,760 | 10,168 | - | 4,592 |
| Fire | 204,261 | 195,190 | - | 9,071 |
| Building inspection | 55,068 | 53,331 | - | 1,737 |
| Emergency management | 40,110 | 32,215 | - | 7,895 |
| Total public safety | 1,013,065 | 964,992 | - | 48,073 |
| Highways and streets: | | | | |
| Public works garage | 23,000 | 12,880 | - | 10,120 |
| Highways and streets | 642,666 | 682,153 | - | (39,487) |
| Street lighting | 15,000 | 17,701 | - | (2,701) |
| Total highways and streets | 680,666 | 712,734 | - | (32,068) |
| Sanitation: | | | | |
| Solid waste collection | 109,016 | 112,266 | - | (3,250) |
| Solid waste disposal | 85,280 | 96,708 | - | (11,428) |
| Total sanitation | 194,296 | 208,974 | - | (14,678) |
| Health: | | | | |
| Administration | 1,600 | 1,642 | - | (42) |
| Pest control | 20,110 | 20,000 | - | 110 |
| Health agencies | 15,983 | 11,983 | - | 4,000 |
| Total health | 37,693 | 33,625 | - | 4,068 |
| Welfare: | | | | |
| Administration | 2,500 | - | - | 2,500 |
| Direct assistance | 21,302 | 16,652 | - | 4,650 |
| Intergovernmental welfare payments | 25,000 | 20,610 | - | 4,390 |
| Total welfare | 48,802 | 37,262 | - | 11,540 |
| Culture and recreation: | | | | |
| Parks and recreation | 18,125 | 20,899 | - | (2,774) |
| Library | 268,032 | 266,864 | - | 1,168 |
| Patriotic purposes | 725 | 672 | - | 53 |
| Total culture and recreation | 286,882 | 288,435 | - | (1,553) |

(Continued)

SCHEDULE 2 (Continued)
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Appropriations, Expenditures, and Encumbrances (Non-GAAP Budgetary Basis)
For the Fiscal Year Ended December 31, 2014

| | <u>Appropriations</u> | <u>Expenditures</u> | <u>Encumbered to Subsequent Year</u> | <u>Variance Positive (Negative)</u> |
|---|-----------------------|---------------------|--|---|
| Conservation | <u>1,000</u> | <u>445</u> | <u>-</u> | <u>555</u> |
| Debt service: | | | | |
| Interest on long-term debt | <u>36,010</u> | <u>10,100</u> | <u>-</u> | <u>25,910</u> |
| Capital outlay | <u>643,000</u> | <u>547,715</u> | <u>116,935</u> | <u>(21,650)</u> |
| Other financing uses: | | | | |
| Transfers out | <u>316,148</u> | <u>316,148</u> | <u>-</u> | <u>-</u> |
| Total appropriations, expenditures, other financing uses, and encumbrances | <u>\$ 4,302,857</u> | <u>\$ 4,086,848</u> | <u>\$ 116,935</u> | <u>\$ 99,074</u> |

SCHEDULE 3
TOWN OF GREENLAND, NEW HAMPSHIRE
Major General Fund
Schedule of Changes in Unassigned Fund Balance
For the Fiscal Year Ended December 31, 2014

| | | |
|---|------------|---------------------|
| Unassigned fund balance, beginning (Non-GAAP Budgetary Basis) | | \$ 1,149,518 |
| Changes: | | |
| Unassigned fund balance used to reduce 2014 tax rate | | (57,000) |
| 2014 Budget summary: | | |
| Revenue surplus (Schedule 1) | \$ 140,404 | |
| Unexpended balance of appropriations (Schedule 2) | 99,074 | |
| 2014 Budget surplus | | 239,478 |
| Decrease in assigned fund balance | | 259,148 |
| Decrease in committed fund balance | | 52,219 |
| Decrease in restricted fund balance | | 5,696 |
| Unassigned fund balance, ending (Non-GAAP Budgetary Basis) | | 1,649,059 |
| Reconciliation of Non-GAAP Budgetary Basis to GAAP Basis: | | |
| To comply with generally accepted accounting principles by deferring property taxes not collected within 60 days of fiscal year-end | | (56,258) |
| Elimination of the allowance for uncollectible taxes | | 10,000 |
| Deficit fund balance of medical deductible fund | | (7,309) |
| Unassigned fund balance, ending (GAAP basis Exhibit C-1) | | <u>\$ 1,595,492</u> |

SCHEDULE 4

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SCHEDULE 5
TOWN OF GREENLAND, NEW HAMPSHIRE
Nonmajor Governmental Funds
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2014

| | Special Revenue Funds | | | | | Capital Project Fund | Permanent Fund | Total |
|--|-----------------------|-------------------|--------------------|----------|-----------|----------------------------|-------------------|--------------|
| | Recreation | Police Details | Fire Inspection | D.A.R.E. | Ambulance | Road Improvements | | |
| Revenues: | | | | | | | | |
| Charges for services | \$ 57,379 | \$ 265,295 | \$ 225 | \$ - | \$ 31,140 | \$ - | \$ - | \$ 354,039 |
| Miscellaneous | 231 | 321 | 47 | 25 | 601 | - | 41,236 | 42,461 |
| Total revenues | 57,610 | 265,616 | 272 | 25 | 31,741 | - | 41,236 | 396,500 |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| Public safety | - | 220,034 | 718 | 2,202 | 4,362 | - | - | 227,316 |
| Culture and recreation | 45,148 | - | - | - | - | - | - | 45,148 |
| Capital outlay | - | 28,962 | - | - | - | 88,314 | - | 117,276 |
| Total expenditures | 45,148 | 248,996 | 718 | 2,202 | 4,362 | 88,314 | - | 389,740 |
| Excess (deficiency) of revenues over (under) expenditures | 12,462 | 16,620 | (446) | (2,177) | 27,379 | (88,314) | 41,236 | 6,760 |
| Other financing sources (uses): | | | | | | | | |
| Transfers out | - | - | - | - | (151,470) | - | (7,726) | (159,196) |
| Debt proceeds | - | - | - | - | - | 800,000 | - | 800,000 |
| Total other financing sources (uses) | - | - | - | - | (151,470) | 800,000 | (7,726) | 640,804 |
| Net change in fund balances | 12,462 | 16,620 | (446) | (2,177) | (124,091) | 711,686 | 33,510 | 647,564 |
| Fund balances, beginning | 38,817 | 86,304 | 26,053 | 8,373 | 185,420 | - | 454,706 | 799,673 |
| Fund balances, ending | \$ 51,279 | \$ 102,924 | \$ 25,607 | \$ 6,196 | \$ 61,329 | \$ 711,686 | \$ 488,216 | \$ 1,447,237 |

TOWN OF GREENLAND

2016

Town Warrant
&

Town Budget

Town of Greenland
New Hampshire
Warrant and Budget
2016

To the inhabitants of the town of Greenland in the County of Rockingham County in the state of New Hampshire qualified to vote in town affairs are hereby notified and warned of the Annual Town Meeting will be held as follows: Deliberative Session-**January 30, 2016 9:00 AM** Greenland Central School, 70 Post Road, Greenland
Date: March 8, 2016 Time: 8:00 AM – 7:00 PM
Location: Greenland Central School, 70 Post Road, Greenland, NH
Details: Town Meeting/ Election Day to vote on all articles by Official Ballot

Article 01: Election of Officers

To choose all necessary Town Officers for the year ensuing.

☐ Yes ☐ No

Article 02: Zoning - Trailers, RV's, House Trailers Prohibited

To see if the Town will vote to amend Article III - Establishment of Districts and Uses, Section 3.7 - Supplemental Use Provisions, Subsection - 3.7.3 Auto Trailer, Tourist Camp, Park Sites and Recreational Vehicle (RV); amend Item 3.7.3.2: No trailer, house trailer or Recreational Vehicle (RV) may be installed, placed or stored on any lot in any district by the owner of said lot, for his own occupancy or the occupancy of others, not for any other use including storage in, or of, such unit on any such lot, save that the Board of Selectmen for good cause shown may grant a permit for temporary occupancy by the owner for not more than three months at one time, and not more than one year together. Recommended by the Planning Board.

☐ Yes ☐ No

Article 03: Zoning - Storage Within Truck Bodies

To see if the Town will vote to amend Article III - Establishment of Districts and Uses, Section 3.7 – Supplemental Use Provisions, Subsection 3.7.5 - Storage within Truck Bodies, Trailer Vans or Cargo Vehicles: amend by deleting the last sentence in the paragraph: "A permit fee of five dollars (\$5) is payable upon application and at each renewal.". Recommended by the Planning Board.

☐ Yes ☐ No

Article 04: Zoning - Accessory Dwelling Units

To see if the Town will vote to amend Article III - Establishment of Districts and Uses, Section 3.7 Supplemental Use Provisions, Subsection 3.7.11 - Accessory Dwelling Unit: amend the existing definition as follows: A self-contained residential unit complete with its own kitchen and bathroom facilities, incorporated within an existing or expanded single family residential dwelling unit. In addition, amend the second paragraph of the 'Purpose' section to read as follows: An Accessory Dwelling Unit will be allowed on any approved building lot provided that: Recommended by the Planning Board

☐ Yes ☐ No

Article 05: Zoning - Dimensional Requirements

To see if the Town will vote to amend Article IV - Dimensional Requirements, Section 4.1 - General Requirements, Subsection 4.1.2: amend by deleting paragraphs B & C.

A lot having frontage or an area less than required by Section 4.2 may be considered to be in compliance therewith provided that the lot had received final subdivision approval prior to the enactment of this Ordinance or was shown on a recorded plan or deed filed before the Planning Board that was granted jurisdiction to control the subdivision of land.

Recommended by the Planning Board

☐ Yes ☐ No

Article 06: Zoning - Handicap Ramps

To see if the Town will vote to amend Article IV - Dimensional Requirements, Section 4.2 - Table of Dimensional Requirements: amend to allow for an exemption to the Front (30 feet), Rear and Side yard (20 feet) requirements required in Sections 'd', 'e' and 'f' for the R Residential Zoning District for the construction of handicapped access ramps.

Recommended by the Planning Board

☐ Yes ☐ No

Article 07: Zoning - Notes for Handicap Ramps

To see if the Town will vote to amend Article IV – Dimensional Requirements, Section 4.3 - Explanatory Notes, add the following:

7) Handicapped access ramps may be exempt from Yard (structural) requirements when, shown to the satisfaction of the Building Inspector, said ramp is medically necessary for the occupant. In addition, the ramp shall be removed from the premises when it is no longer necessary.

Recommended by the Planning Board

☐ Yes ☐ No

Article 08: Zoning - Sign Ordinance

To see if the Town will vote to amend Article VI – Signs, Section 6.5 – Exceptions and Signs Not Requiring A Permit, add:

6.5.21 Help Wanted: Businesses seeking to hire employees; maximum sign area shall not exceed 3 sq. ft.

Recommended by the Planning Board

☐ Yes ☐ No

Article 09: Zoning - Growth Management

To see if the Town will vote to amend Article XII – Growth Management: delete in its entirety; replace with the following:

ARTICLE XII - RESIDENTIAL DEVELOPMENT PHASING

12.1 Authority

Pursuant to the provisions of the New Hampshire RSA 674:21, the Town of Greenland adopts the following phasing

standards for residential development, to be administered by the Planning Board in conjunction with the Greenland Subdivision Regulations.

12.2 Purposes

The purposes of this Section of the Zoning Ordinance are as follows:

- 1) To guide efforts by the Town to monitor, evaluate, plan for and guide residential growth in Greenland that is consistent with the Town's capacity for planned, orderly, and sensible expansion of its services to accommodate such development without establishing absolute limits on the overall growth rate of the community;
- 2) To provide for the current and future housing needs of existing residents and their families;
- 3) To phase in or control the implementation and development of tracts of land and future subdivisions thereon, at a rate which will be compatible with the orderly and gradual expansion of community services, including but not limited to education, fire protection, road maintenance, waste disposal, police protection and recreation; and
- 4) To provide a mechanism to allow for phased development of residential projects to manage the impact on municipal services.

12.3 Phasing of Developments

A phasing plan, if deemed necessary by the Planning Board, shall be submitted for Planning Board approval for all residential developments. The exact phasing schedule shall be determined by the Planning Board based upon the specific impacts associated with the proposed residential development. Specific phasing schedule guidelines shall be outlined in Subdivision Regulations.

12.4 Exemptions from Phasing

Planning Board shall grant an exemption to the phasing requirements under the following condition: The proposed project is for Age Restricted (Senior) Housing as defined in Article XIX. The owner of record shall enter an agreement, to be filed in the Rockingham County Registry of Deeds, certifying that the project will be utilized and restricted to 100% elderly occupants (age 55 and older). Recommended by the Planning Board

☐ Yes ☐ No

Article 10: Rescind SB 2

Shall we rescind the provisions of RSA 40:13 (known as SB2), as adopted by the Town of Greenland on March 10, 2015, so that the official ballot will no longer be used for voting on all questions, but only for the election of officers and certain other questions for which the official ballot is required by state law? (3/5-majority ballot vote required)

☐ Yes ☐ No

Article 11: Operating Budget

Shall the Town of Greenland raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$3,842,482? Should this article be defeated, the default budget shall be \$3,667,813, which is the same as last year, with certain adjustments required by previous action of the Town of Greenland or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only.

☐ Yes ☐ No

Article 12: Maloney Recreation Complex

We the undersigned petition the Selectmen of the Town of Greenland to place the following warrant on the ballot for the 2016 Town Election: For the purpose of allocating \$75,000 to establishing the Michael Maloney Rec Complex Construction Reserve Fund for the purpose of future improvements to the Michael Maloney Rec Complex, and to appoint the Board of Selectmen as the agents to expend. Recommended by the Board of Selectmen. Not Recommended by the Budget Committee (By petition) (Majority vote required) SEE AMENDMENT PAGE

☐ Yes ☐ No

Article 13: Grounds Maintenance Equipment

To see if the town will vote to raise and appropriate the sum of \$30,000 for the purpose of purchasing a dump trailer and Riding Mower for grounds maintenance. Recommended by the Board of Selectmen. Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 14: Transfer Station Equipment

To see if the town will vote to raise and appropriate the sum of \$20,000 to be deposited into the Transfer Station Equipment Capital Reserve Fund established in 2015, under the provisions of RSA 35:1 for repairing or replacing major equipment at the Transfer Station. Recommended by the Board of Selectmen. Recommended by the Budget Committee (Majority Vote Required)

☐ Yes ☐ No

Article 15: Stormwater Improvements - Riverside Drive

To see if the town will vote to raise and appropriate the sum of \$25,000 for the purpose of engineering and installing storm water protection devices on Riverside Drive. Recommended by the Board of Selectmen. Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 16: Conservation Purposes

To see if the town will vote to raise and appropriate the sum of \$15,000 to use for the maintenance of town conservation lands, maintenance of town controlled trails, conducting natural and water resource research and education, or matching potential funding opportunities. The Conservation Commission and the Board of Selectmen would have to approve the expenditures. This article is to be non-lapsing for a period of three years. Recommended by the Board of Selectmen. Not Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 17: Pedestrian Bridge

We, the undersigned voters in the Town of Greenland, NH petition to see if the Town will vote to establish a capital reserve fund under RSA 35:1 to be named The Winnicut River Pedestrian Bridge Fund for the purpose of constructing a pedestrian bridge crossing the Winnicut River with a sidewalk along Rt. 33 connecting the present sidewalks. The intent of this fund is to create the Town's portion of a State of New Hampshire Transportation Alternatives Program Grant as outlined in the Capital Improvement Plan. Further to raise and appropriate the sum of Twenty Five Thousand Dollars (\$25,000) to be deposited into this fund. Not Recommended by the Board of Selectmen. Not Recommended by the Budget Committee. (Majority vote required) SEE AMENDMENT PAGE

☐ Yes ☐ No

Article 18: Police Equipment

To see if the town will vote to raise and appropriate the sum of \$2,000 to be added to the Police Equipment Capital Reserve Fund established in 2013. Recommended by the Board of Selectmen. Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 19: Ambulance Billing Fees

To see if the town will vote to raise and appropriate the sum of \$3,000 for ambulance billing expenses and authorize the withdrawal of \$3,000 from the Fire and Ambulance Special Revenue Fund created for that purpose.
Recommended by the Board of Selectmen. Recommended by the Budget Committee. (Majority vote required)

☐ Yes ☐ No

Article 20: Support Greenland Grapevine

To see if the town will vote to raise and appropriate the sum of \$500 to support the continuation of the Greenland Grapevine. Not Recommended by the Board of Selectmen. Recommended by the Budget Committee (Majority vote required)

☐ Yes ☐ No

Article 21: E-911

We, the undersigned, as registered voters in the Town of Greenland, NH petition to see if the Town will vote to have the E-911 process apply only to the following, effective January 1, 2016: New developments; any existing streets and/or roads with similar names; private drives with three or more residences. (By Petition) (Majority vote required)

☐ Yes ☐ No

Article 22: Discontinue Medical Expendable Trust Account

To see if the town will vote to discontinue the Medical Expendable Trust Fund created in 2011. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

☐ Yes ☐ No

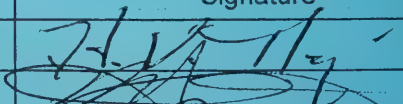

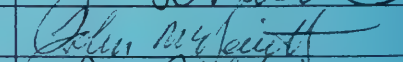
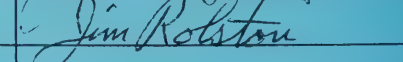

Article 23: Discontinue Police Second Floor CRF

To see if the town will vote to discontinue the Police Station Second Floor Capital Reserve Fund created in 2014. Said funds, with accumulated interest to date of withdrawal, are to be transferred to the municipality's general fund. (Majority vote required)

☐ Yes ☐ No

Given under our hands, January 25, 2016

We certify and attest that on or before January 25, 2016 we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at Greenland Post Office and delivered the original to the Town Clerk.

| Printed Name | Position | Signature |
|-------------------|------------------------------|---|
| H. Vaughan Morgan | Chairman, Board of Selectmen |  |
| Kevin Forrest | Selectman |  |
| John Penacho | Selectman |  |
| John McDevitt | Selectman |  |
| James Rolston | Selectman |  |
| | | |
| | | |
| | | |

AMENDMENT PAGE

AMENDED ARTICLE 12

We the undersigned voters petition the Selectmen of the Town of Greenland to place the following warrant on the ballot for the 2016 Town Election: To raise and appropriate the sum of \$75,000 to establish a Capital Reserve Fund to be named the Michael Maloney Rec Complex Fund, for the purpose of future improvements to the Michael Maloney Rec Complex and to appoint the Board of Selectmen as agents to expend; provided that funds shall be made available only as a dollar for dollar match from private funds and further provided that funds may only be used for capital construction projects and not for design or maintenance purposes. **Recommended by the Board of Selectmen. Not recommended by the Budget Committee.**

AMENDED ARTICLE 17

We the undersigned voters in the Town of Greenland, NH petition to see if the Town will vote to establish a capital reserve fund under RSA 35:1 to be named the Winnicut River Pedestrian Bridge Fund for the purpose of constructing a pedestrian bridge crossing the Winnicut River with a sidewalk along Route 33 connecting the present sidewalks. The intent of this fund is to create the Town's portion of a State of NH Transportation Alternatives Program Grant as outlined in the Capital Improvement Plan. Further to raise and appropriate the sum of **Zero (\$0)** to be deposited in this fund. **Recommended by the Board of Selectmen. Recommended by the Budget Committee.**



New Hampshire
Department of
Revenue Administration

2016
MS-737

Budget of the Town of Greenland

Form Due Date: 20 Days after the Town Meeting

THIS BUDGET SHALL BE POSTED WITH THE WARRANT

This form was posted with the warrant on: 1/25/16

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

| Budget Committee Members | |
|--------------------------|-----------|
| Printed Name | Signature |
| Mary McDonough | |
| JAMES CONNELLY | |
| Kristen K. Syphers | |
| Alyson Baryames | |
| Per M. Webb | |
| MARK RAQUE | |
| JOHN PENACCHIO | |
| Donald Miller | |
| Robert KRASKO | |

A copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

Appropriations

| Account Code | Description | Warrant Article # | Appropriations Prior Year as Approved by DRA | Actual Expenditures Prior Year | Selectmen's Appropriations Ensuing FY (Recommended) | Selectmen's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|--------------------------------|--|-------------------|--|--------------------------------|---|---|--|--|
| General Government | | | | | | | | |
| 0000-0000 | Collective Bargaining | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4130-4139 | Executive | 11 | \$198,119 | \$0 | \$204,070 | \$5,991 | \$204,070 | \$0 |
| 4140-4149 | Election, Registration, and Vital Statistics | 11 | \$54,366 | \$0 | \$63,110 | \$0 | \$63,110 | \$0 |
| 4150-4151 | Financial Administration | 11 | \$110,454 | \$0 | \$111,903 | \$0 | \$111,903 | \$0 |
| 4152 | Revaluation of Property | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4153 | Legal Expense | 11 | \$45,000 | \$0 | \$35,000 | \$10,000 | \$35,000 | \$0 |
| 4155-4159 | Personnel Administration | 11 | \$487,167 | \$0 | \$571,637 | \$0 | \$580,405 | \$0 |
| 4191-4193 | Planning and Zoning | 11 | \$32,800 | \$0 | \$32,800 | \$0 | \$32,800 | \$0 |
| 4194 | General Government Buildings | 11 | \$54,001 | \$0 | \$53,363 | \$0 | \$50,363 | \$3,000 |
| 4195 | Cemeteries | 11 | \$9,700 | \$0 | \$9,700 | \$0 | \$9,700 | \$0 |
| 4196 | Insurance | 11 | \$83,179 | \$0 | \$87,337 | \$0 | \$78,010 | \$9,327 |
| 4197 | Advertising and Regional Association | 11 | \$7,233 | \$0 | \$7,233 | \$0 | \$7,233 | \$0 |
| 4199 | Other General Government | 11 | \$10 | \$0 | \$1,420 | \$0 | \$1,420 | \$0 |
| Public Safety | | | | | | | | |
| 4210-4214 | Police | 11 | \$813,096 | \$0 | \$762,719 | \$0 | \$760,813 | \$1,906 |
| 4215-4219 | Ambulance | 11 | \$14,760 | \$0 | \$11,760 | \$0 | \$11,760 | \$0 |
| 4220-4229 | Fire | 11 | \$220,579 | \$0 | \$283,291 | \$136,136 | \$283,291 | \$0 |
| 4240-4249 | Building Inspection | 11 | \$56,625 | \$0 | \$57,710 | \$169 | \$57,710 | \$0 |
| 4290-4298 | Emergency Management | 11 | \$25,000 | \$0 | \$25,000 | \$0 | \$25,000 | \$0 |
| 4299 | Other (Including Communications) | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Airport/Aviation Center | | | | | | | | |
| 4301-4309 | Airport Operations | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Highways and Streets | | | | | | | | |
| 4311 | Administration | 11 | \$25,750 | \$0 | \$25,750 | \$0 | \$25,750 | \$0 |
| 4312 | Highways and Streets | 11 | \$725,051 | \$0 | \$784,225 | \$0 | \$784,225 | \$0 |
| 4313 | Bridges | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4316 | Street Lighting | 11 | \$17,000 | \$0 | \$18,440 | \$0 | \$18,440 | \$0 |
| 4319 | Other | | \$75,000 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sanitation | | | | | | | | |
| 4321 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| Account Code | Description | Warrant Article # | Appropriations Prior Year as Approved by DRA | Actual Expenditures Prior Year | Selectmen's Appropriations Ensuing FY (Recommended) | Selectmen's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|---|--|-------------------|--|--------------------------------|---|---|--|--|
| 4323 | Solid Waste Collection | 11 | \$192,347 | \$0 | \$106,012 | \$0 | \$106,012 | \$0 |
| 4324 | Solid Waste Disposal | 11 | \$89,620 | \$0 | \$90,307 | \$0 | \$90,307 | \$0 |
| 4325 | Solid Waste Cleanup | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4326-4329 | Sewage Collection, Disposal and Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Water Distribution and Treatment | | | | | | | | |
| 4331 | Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4332 | Water Services | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4335-4339 | Water Treatment, Conservation and Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Electric | | | | | | | | |
| 4351-4352 | Administration and Generation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4353 | Purchase Costs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4354 | Electric Equipment Maintenance | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4359 | Other Electric Costs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Health | | | | | | | | |
| 4411 | Administration | 11 | \$1,700 | \$0 | \$1,700 | \$0 | \$1,700 | \$0 |
| 4414 | Pest Control | 11 | \$20,110 | \$0 | \$20,110 | \$0 | \$20,110 | \$0 |
| 4415-4419 | Health Agencies, Hospitals, and Other | 11 | \$13,171 | \$0 | \$13,171 | \$0 | \$13,171 | \$0 |
| Welfare | | | | | | | | |
| 4441-4442 | Administration and Direct Assistance | 11 | \$23,802 | \$0 | \$21,302 | \$0 | \$21,302 | \$0 |
| 4444 | Intergovernmental Welfare Payments | 11 | \$25,000 | \$0 | \$25,000 | \$0 | \$25,000 | \$0 |
| 4445-4449 | Vendor Payments and Other | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Culture and Recreation | | | | | | | | |
| 4520-4529 | Parks and Recreation | 11 | \$23,250 | \$0 | \$45,641 | \$0 | \$25,641 | \$20,000 |
| 4550-4559 | Library | 11 | \$288,430 | \$0 | \$286,967 | \$0 | \$296,751 | \$0 |
| 4583 | Patriotic Purposes | 11 | \$725 | \$0 | \$725 | \$0 | \$725 | \$0 |
| 4589 | Other Culture and Recreation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Conservation and Development | | | | | | | | |
| 4611-4612 | Administration and Purchasing of Natural Resources | 11 | \$12,300 | \$0 | \$1,000 | \$0 | \$1,000 | \$0 |
| 4619 | Other Conservation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4631-4632 | Redevelopment and Housing | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4651-4659 | Economic Development | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| Account Code | Description | Warrant Article # | Appropriations Prior Year as Approved by DRA | Actual Expenditures Prior Year | Selectmen's Appropriations Ensuing FY (Recommended) | Selectmen's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|--------------------------------------|---------------------------------------|-------------------|--|--------------------------------|---|---|--|--|
| Debt Service | | | | | | | | |
| 4711 | Long Term Bonds and Notes - Principal | 11 | \$80,000 | \$0 | \$80,000 | \$0 | \$80,000 | \$0 |
| 4721 | Long Term Bonds and Notes - Interest | 11 | \$19,760 | \$0 | \$19,750 | \$0 | \$19,750 | \$0 |
| 4723 | Tax Anticipation Notes - Interest | 11 | \$11 | \$0 | \$10 | \$0 | \$10 | \$0 |
| 4790-4799 | Other Debt Service | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | | | | | | | | |
| 4901 | Land | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4902 | Machinery, Vehicles, and Equipment | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4903 | Buildings | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4909 | Improvements Other than Buildings | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Transfers Out | | | | | | | | |
| 4912 | To Special Revenue Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4913 | To Capital Projects Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914A | To Proprietary Fund - Airport | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914E | To Proprietary Fund - Electric | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914S | To Proprietary Fund - Sewer | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4914W | To Proprietary Fund - Water | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4918 | To Non-Expendable Trust Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4919 | To Agency Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Proposed Appropriations | | | \$3,845,366 | \$0 | \$3,858,163 | \$152,296 | \$3,842,482 | \$34,233 |

Special Warrant Articles

| Account Code | Purpose of Appropriation | Warrant Article # | Appropriations Prior Year as Approved by DRA | Actual Expenditures Prior Year | Selectmen's Appropriations Ensuing FY (Recommended) | Selectmen's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|-------------------------------------|--|-------------------|--|--------------------------------|---|---|--|--|
| 4915 | To Capital Reserve Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4916 | To Expendable Trust Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4917 | To Health Maintenance Trust Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4210-4214 | Police | 18 | \$0 | \$0 | \$2,000 | \$0 | \$2,000 | \$0 |
| | Purpose: Police Equipment | | | | | | | |
| 4215-4219 | Ambulance | 19 | \$0 | \$0 | \$3,000 | \$0 | \$3,000 | \$0 |
| | Purpose: Ambulance Billing Fees | | | | | | | |
| 4321 | Administration | 14 | \$0 | \$0 | \$20,000 | \$0 | \$20,000 | \$0 |
| | Purpose: Transfer Station Equipment | | | | | | | |
| 4520-4529 | Parks and Recreation | 12 | \$0 | \$0 | \$75,000 | \$0 | \$0 | \$75,000 |
| | Purpose: Maloney Recreation Complex | | | | | | | |
| 4619 | Other Conservation | 17 | \$0 | \$0 | \$0 | \$25,000 | \$0 | \$25,000 |
| | Purpose: Pedestrian Bridge | | | | | | | |
| Special Articles Recommended | | | | | \$100,000 | \$25,000 | \$25,000 | \$100,000 |

Individual Warrant Articles

| Account Code | Purpose of Appropriation | Warrant Article # | Appropriations Prior Year as Approved by DRA | Actual Expenditures Prior Year | Selectmen's Appropriations Ensuing FY (Recommended) | Selectmen's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|--|---|-------------------|--|--------------------------------|---|---|--|--|
| 4199 | Other General Government | 20 | \$0 | \$0 | \$0 | \$500 | \$500 | \$0 |
| | Purpose: Support Greenland Grapevine | | | | | | | |
| 4319 | Other | 15 | \$0 | \$0 | \$25,000 | \$0 | \$25,000 | \$0 |
| | Purpose: Stormwater Improvements - Riverside Drive | | | | | | | |
| 4520-4529 | Parks and Recreation | 13 | \$0 | \$0 | \$30,000 | \$0 | \$30,000 | \$0 |
| | Purpose: Grounds Maintenance Equipment | | | | | | | |
| 4619 | Other Conservation | 16 | \$0 | \$0 | \$15,000 | \$0 | \$15,000 | \$0 |
| | Purpose: Conservation Purposes | | | | | | | |
| Individual Articles Recommended | | | | | \$0 | \$500 | \$70,500 | \$0 |

Revenues

| Account Code | Purpose of Appropriation | Warrant Article # | Actual Revenues Prior Year | Selectmen's Estimated Revenues | Budget Committee's Estimated Revenues |
|------------------------------------|---|-------------------|----------------------------|--------------------------------|---------------------------------------|
| Taxes | | | | | |
| 3120 | Land Use Change Tax - General Fund | 11 | \$154,800 | \$125,000 | \$125,000 |
| 3180 | Resident Tax | | \$0 | \$0 | \$0 |
| 3185 | Yield Tax | | \$0 | \$0 | \$0 |
| 3186 | Payment in Lieu of Taxes | | \$0 | \$0 | \$0 |
| 3187 | Excavation Tax | | \$0 | \$0 | \$0 |
| 3189 | Other Taxes | | \$0 | \$0 | \$0 |
| 3190 | Interest and Penalties on Delinquent Taxes | 11 | \$39,819 | \$40,000 | \$40,000 |
| 9991 | Inventory Penalties | | \$0 | \$0 | \$0 |
| Licenses, Permits, and Fees | | | | | |
| 3210 | Business Licenses and Permits | 11 | \$15,725 | \$16,000 | \$16,000 |
| 3220 | Motor Vehicle Permit Fees | 11 | \$944,988 | \$965,000 | \$965,000 |
| 3230 | Building Permits | 11 | \$87,643 | \$85,000 | \$85,000 |
| 3290 | Other Licenses, Permits, and Fees | 11 | \$49,799 | \$40,000 | \$40,000 |
| 3311-3319 | From Federal Government | 11 | \$35,343 | \$30,000 | \$30,000 |
| State Sources | | | | | |
| 3351 | Shared Revenues | | \$0 | \$0 | \$0 |
| 3352 | Meals and Rooms Tax Distribution | 11 | \$181,584 | \$181,000 | \$181,000 |
| 3353 | Highway Block Grant | 11 | \$76,555 | \$75,903 | \$75,903 |
| 3354 | Water Pollution Grant | | \$0 | \$0 | \$0 |
| 3355 | Housing and Community Development | | \$0 | \$0 | \$0 |
| 3356 | State and Federal Forest Land Reimbursement | | \$0 | \$0 | \$0 |
| 3357 | Flood Control Reimbursement | | \$0 | \$0 | \$0 |
| 3359 | Other (Including Railroad Tax) | 11 | \$33,360 | \$25,000 | \$25,000 |
| 3379 | From Other Governments | | \$0 | \$0 | \$0 |
| Charges for Services | | | | | |
| 3401-3406 | Income from Departments | 11 | \$30,178 | \$40,000 | \$40,000 |
| 3409 | Other Charges | | \$0 | \$0 | \$0 |
| Miscellaneous Revenues | | | | | |
| 3501 | Sale of Municipal Property | 11 | \$0 | \$5,000 | \$5,000 |
| 3502 | Interest on Investments | 11 | \$15,291 | \$15,000 | \$15,000 |
| 3503-3509 | Other | 11 | \$6,185 | \$15,000 | \$15,000 |

| Account Code | Purpose of Appropriation | Warrant Article # | Actual Revenues Prior Year | Selectmen's Estimated Revenues | Budget Committee's Estimated Revenues |
|---|--|-------------------|----------------------------|--------------------------------|---------------------------------------|
| Interfund Operating Transfers In | | | | | |
| 3912 | From Special Revenue Funds | 11, 19 | \$3,000 | \$6,000 | \$6,000 |
| 3913 | From Capital Projects Funds | | \$0 | \$0 | \$0 |
| 3914A | From Enterprise Funds: Airport (Offset) | | \$0 | \$0 | \$0 |
| 3914E | From Enterprise Funds: Electric (Offset) | | \$0 | \$0 | \$0 |
| 3914O | From Enterprise Funds: Other (Offset) | | \$0 | \$0 | \$0 |
| 3914S | From Enterprise Funds: Sewer (Offset) | | \$0 | \$0 | \$0 |
| 3914W | From Enterprise Funds: Water (Offset) | | \$0 | \$0 | \$0 |
| 3915 | From Capital Reserve Funds | | \$0 | \$0 | \$0 |
| 3916 | From Trust and Fiduciary Funds | 11 | \$681 | \$10,000 | \$10,000 |
| 3917 | From Conservation Funds | | \$0 | \$0 | \$0 |
| Other Financing Sources | | | | | |
| 3934 | Proceeds from Long Term Bonds and Notes | | \$0 | \$0 | \$0 |
| 9998 | Amount Voted from Fund Balance | | \$80,000 | \$0 | \$0 |
| 9999 | Fund Balance to Reduce Taxes | | \$165,000 | \$0 | \$0 |
| Total Estimated Revenues and Credits | | | | \$1,673,903 | \$1,673,903 |

Budget Summary

| Item | Prior Year Adopted Budget | Selectmen's Recommended Budget | Budget Committee's Recommended Budget |
|--|---------------------------|--------------------------------|---------------------------------------|
| Operating Budget Appropriations Recommended | \$3,455,077 | \$3,858,163 | \$3,842,482 |
| Special Warrant Articles Recommended | \$176,288 | \$100,000 | \$25,000 |
| Individual Warrant Articles Recommended | \$171,000 | \$70,000 | \$70,500 |
| TOTAL Appropriations Recommended | \$3,802,365 | \$4,028,163 | \$3,937,982 |
| Less: Amount of Estimated Revenues & Credits | \$1,667,638 | \$1,673,903 | \$1,673,903 |
| Estimated Amount of Taxes to be Raised | \$2,134,727 | \$2,354,260 | \$2,264,079 |

Budget Committee Supplemental Schedule

| | | |
|---|-------------|--------------------|
| 1. Total Recommended by Budget Committee | | \$3,937,982 |
| Less Exclusions: | | |
| 2. Principal: Long-Term Bonds & Notes | 4711 | \$80,000 |
| 3. Interest: Long-Term Bonds & Notes | 4721 | \$19,750 |
| 4. Capital outlays funded from Long-Term Bonds & Notes | | \$0 |
| 5. Mandatory Assessments | | \$0 |
| 6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>) | | \$99,750 |
| 7. Amount Recommended, Less Exclusions (Line 1 less Line 6) | | \$3,838,232 |
| 8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>) | | \$383,823 |
| Collective Bargaining Cost Items: | | |
| 9. Recommended Cost Items (Prior to Meeting) | | \$0 |
| 10. Voted Cost Items (Voted at Meeting) | | \$0 |
| 11. Amount voted over recommended amount (<i>Difference of Lines 9 and 10</i>) | | \$0 |
| Mandatory Water & Waste Treatment Facilities (RSA 32:21): | | |
| 12. Amount Recommended (Prior to Meeting) | | \$0 |
| 13. Amount Voted (Voted at Meeting) | | \$0 |
| 14. Amount voted over recommended amount (<i>Difference of Lines 12 and 13</i>) | | \$0 |
| 15. Bond Override (RSA 32:18-a), Amount Voted | | \$0 |
| Maximum Allowable Appropriations Voted At Meeting: | | |
| (Line 1 + Line 8 + Line 11 + Line 15) | | \$4,321,805 |



DEFAULT BUDGET OF THE TOWN

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: 1/25/2015

Instructions

1. Use this form to list the default budget calculation in the appropriate columns.
2. Post this form or any amended version with proposed operating budget (MS-636 or MS-737) and the warrant.
3. Per RSA 40:13, XI, (a), the default budget shall be disclosed at the first budget hearing.

For Assistance Please Contact:

NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

ENTITY'S INFORMATION ?

Municipality: GREENLAND

County: ROCKINGHAM

PREPARER'S INFORMATION ?

First Name

KAREN

Last Name

ANDERSON

Street No.

575

Street Name

PORTSMOUTH AVENUE

Phone Number

(603) 431-7111

Email (optional)

KANDERSON@GREENLAND-NH.COM



New Hampshire
Department of
Revenue Administration

2015
MS-DT

APPROPRIATIONS

| GENERAL GOVERNMENT ? | | | | | |
|-----------------------------|---|--|-------------------------|----------------------------|----------------|
| Account # | Purpose of Appropriations (RSA 32:3, V) | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
| 4130 - 4139 | Executive ? | \$198,119 | | | \$198,119 |
| 4140 - 4149 | Election, Registration & Vital Statistics ? | \$54,366 | \$8,764 | | \$63,130 |
| 4150 - 4151 | Financial Administration ? | \$110,454 | \$1,405 | | \$111,859 |
| 4152 | Revaluation of Property ? | | | | |
| 4153 | Legal Expense ? | \$45,000 | | | \$45,000 |
| 4155 - 4159 | Personnel Administration ? | \$487,167 | \$84,471 | | \$571,638 |
| 4191 - 4193 | Planning & Zoning ? | \$32,800 | | | \$32,800 |
| 4194 | General Government Buildings ? | \$49,013 | | | \$49,013 |
| 4195 | Cemeteries ? | \$9,700 | | | \$9,700 |
| 4196 | Insurance ? | \$83,179 | \$4,158 | | \$87,337 |
| 4197 | Advertising & Regional Association ? | \$7,233 | | | \$7,233 |
| 4199 | Other General Government ? | \$10 | | | \$10 |
| General Government Subtotal | | \$1,077,041 | \$98,798 | | \$1,175,839 |



APPROPRIATIONS

PUBLIC SAFETY ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|------------------------|--|--|-------------------------|----------------------------|----------------|
| 4210-4214 | Police ? | \$726,096 | | | \$726,096 |
| 4215-4219 | Ambulance ? | \$11,760 | | | \$11,760 |
| 4220-4229 | Fire ? | \$220,579 | | | \$220,579 |
| 4240-4249 | Building Inspection ? | \$56,625 | | | \$56,625 |
| 4290-4298 | Emergency Management ? | \$25,000 | | | \$25,000 |
| 4299 | Other (Including Communications) ? | | | | |
| Public Safety Subtotal | | \$1,040,060 | | | \$1,040,060 |

AIRPORT/AVIATION CENTER ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|---------------------------|--|--|-------------------------|----------------------------|----------------|
| 4301 - 4309 | Airport Operations ? | | | | |
| Airport/Aviation Subtotal | | | | | |

HIGHWAYS AND STREETS ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|-------------------------------|--|--|-------------------------|----------------------------|----------------|
| 4311 | Administration ? | \$25,750 | | | \$25,750 |
| 4312 | Highways & Streets ? | \$725,051 | | | \$725,051 |
| 4313 | Bridges ? | | | | |
| 4316 | Street Lighting ? | \$17,000 | | | \$17,000 |
| 4319 | Other ? | | | | |
| Highways and Streets Subtotal | | \$767,801 | | | \$767,801 |



APPROPRIATIONS

SANITATION ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|---------------------|--|--|-------------------------|----------------------------|----------------|
| 4321 | Administration ? | | | | |
| 4323 | Solid Waste Collection ? | \$102,347 | | | \$102,347 |
| 4324 | Solid Waste Disposal ? | \$89,620 | \$937 | | \$90,557 |
| 4325 | Solid Waste Clean-up ? | | | | |
| 4326-4328 | Sewage Collection & Disposal ? | | | | |
| 4329 | Other Sanitation ? | | | | |
| Sanitation Subtotal | | \$191,967 | \$937 | | \$192,904 |

WATER DISTRIBUTION AND TREATMENT ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|---|--|--|-------------------------|----------------------------|----------------|
| 4331 | Administration ? | | | | |
| 4332 | Water Services ? | | | | |
| 4335 | Water Treatment ? | | | | |
| 4338 - 4339 | Water Conservation & Other ? | | | | |
| Water Distribution and Treatment Subtotal | | | | | |



APPROPRIATIONS

ELECTRIC ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|-------------------|--|--|-------------------------|----------------------------|----------------|
| 4351 - 4352 | Administration & Generation ? | | | | |
| 4353 | Purchase Costs ? | | | | |
| 4354 | Electric Equipment Maintenance ? | | | | |
| 4359 | Other Electric Costs ? | | | | |
| Electric Subtotal | | | | | |

HEALTH ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|-----------------|--|--|-------------------------|----------------------------|----------------|
| 4411 | Administration ? | \$1,700 | | | \$1,700 |
| 4414 | Pest Control ? | \$20,110 | | | \$20,110 |
| 4415 - 4419 | Health Agencies & Hospital & Other ? | \$13,421 | | | \$13,421 |
| Health Subtotal | | \$35,231 | | | \$35,231 |

WELFARE ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|------------------|--|--|-------------------------|----------------------------|----------------|
| 4441 - 4442 | Administration & Direct Assistance ? | \$23,802 | | | \$23,802 |
| 4444 | Intergovernmental Welfare Payments ? | \$25,000 | | | \$25,000 |
| 4445 - 4449 | Vendor Payments & Other ? | | | | |
| Welfare Subtotal | | \$48,802 | | | \$48,802 |



2015

MS-DT

APPROPRIATIONS

CULTURE AND RECREATION ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|---------------------------------|--|--|-------------------------|----------------------------|----------------|
| 4520 - 4529 | Parks & Recreation ? | \$23,250 | | | \$23,250 |
| 4550 - 4559 | Library ? | \$282,430 | | | \$282,430 |
| 4583 | Patriotic Purposes ? | \$725 | | | \$725 |
| 4589 | Other Culture & Recreation ? | | | | |
| Culture and Recreation Subtotal | | \$306,405 | | | \$306,405 |

CONSERVATION & DEVELOPMENT ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|-------------------------------------|--|--|-------------------------|----------------------------|----------------|
| 4611 - 4612 | Admin. & Purch. of Natural Resources ? | \$1,000 | | | \$1,000 |
| 4619 | Other Conservation ? | | | | |
| 4631 - 4632 | Redevelopment and Housing ? | | | | |
| 4651 - 4659 | Economic Development ? | | | | |
| Conservation & Development Subtotal | | \$1,000 | | | \$1,000 |

DEBT SERVICE ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|-----------------------|--|--|-------------------------|----------------------------|----------------|
| 4711 | Principal Long Term Bonds & Notes ? | \$80,000 | | | \$80,000 |
| 4721 | Interest Long Term Bonds & Notes ? | \$19,760 | | | \$19,760 |
| 4723 | Interest on Tax Anticipation Notes ? | \$11 | | | \$11 |
| 4790 - 4799 | Other Debt Service ? | | | | |
| Debt Service Subtotal | | \$99,771 | | | \$99,771 |



APPROPRIATIONS

CAPITAL OUTLAY ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|-------------------------|--|--|-------------------------|----------------------------|----------------|
| 4901 | Land ? | | | | |
| 4902 | Machinery, Vehicles, & Equipment ? | | | | |
| 4903 | Buildings ? | | | | |
| 4909 | Improvements Other Than Buildings ? | | | | |
| Capital Outlay Subtotal | | | | | |

OPERATING TRANSFERS OUT ?

| Account # | Purpose of Appropriations (RSA 32:3, V) | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|----------------------------------|--|--|-------------------------|----------------------------|----------------|
| 4912 | To Special Revenue Fund ? | | | | |
| 4913 | To Capital Projects Fund ? | | | | |
| 4914 | To Enterprise Fund ? | | | | |
| | Sewer | | | | |
| | Water | | | | |
| | Electric | | | | |
| | Airport | | | | |
| 4918 | To Nonexpendable Trust Funds ? | | | | |
| 4919 | To Fiduciary Funds ? | | | | |
| Operating Transfers Out Subtotal | | | | | |



New Hampshire
Department of
Revenue Administration

2015

MS-DT

| Operating Budget Total | Prior Year Adopted Operating Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|------------------------|--|-------------------------|----------------------------|----------------|
| | \$3,568,078 | \$99,735 | | \$3,667,813 |

EXPLANATION FOR INCREASES AND REDUCTIONS

Use this section of the form to explain why any increase of reduction was applied to the estimated appropriation for an account code. Supply an explanation for each individual increase or reduction on its own line. You can use the "Add New Line" button to insert a new line. The "Remove Line" button will remove that line from the form.

| Account # | Explanation for Increase or Reduction | Add New Line |
|-----------|---|--------------|
| 4140-4149 | Election Expense - increase in number of elections | Remove Line |
| 4150-4151 | Financial Administration - Contractual increase in audit and assessing contracts. | Remove Line |
| 4155-4159 | Personel Administration - Full year of increase NH Retirement | Remove Line |
| 4196 | Insurance - Rate Increase Worker's Comp | Remove Line |
| 4324 | Solid Waste Disposal - Contractual Increase to Tipping Fees | Remove Line |



PREPARER'S CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Preparer's First Name

Preparer's Last Name

Karen

Anderson

Karen Anderson, Town Administrator

Date

☒ **Check to Certify Electronic Signature:** You are required to check this box and provide your name above. By checking this box, you hereby declare and certify that the electronic signature above was actually signed by the Preparer and that the electronic signature is valid.

GOVERNING BODY (OR BUDGET COMMITTEE PER RSA 40:14-B) CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

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Governing Body or Committee Member's Signature and Title

Governing Body or Committee Member's Signature and Title

Submit

Please save and e-mail the completed PDF form to your Municipal Account Advisor:

Print

- Michelle Clark: michelle.clark@dra.nh.gov
- Jamie Dow: jamie.dow@dra.nh.gov
- Shelley Gerlarneau: shelly.gerlarneau@dra.nh.gov
- Stephanie Derosier: stephanie.derosier@dra.nh.gov

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

GREENLAND CENTRAL
SCHOOL
2016

School Warrant
&
School Budget

Greenland School District

Greenland, New Hampshire

2016 Warrant

To the inhabitants of the town of Greenland School District in the County of Rockingham in the state of New Hampshire qualified to vote in school district affairs are hereby notified and warned that the two phases of the Annual School District Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):

Date: February 1, 2016 (snow date: February 3, 2016)

Time: 6:30 p.m.

Location: Greenland Central School

Details: 70 Post Road, Greenland, NH

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 8, 2016

Time: 8:00 a.m. – 7:00 p.m.

Location: Greenland Central School

Details: 70 Post Road, Greenland, NH

Article 1: 2016-17 Operating Budget

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$9,584,790 (Nine Million Five Hundred Eighty-Four Thousand Seven Hundred Ninety Dollars)**? Should this article be defeated, the default budget shall be **\$9,392,027 (Nine Million Three Hundred Ninety Two Thousand Twenty Seven Dollars)**, which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (Note: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.

The Greenland Budget Committee recommends the operating budget.

Article 2: Collective Bargaining Agreement

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Greenland School Board and the Association of Coastal Teachers - Greenland which calls for the following increases in salaries and benefits at the current staffing level:

| Fiscal Year | Estimated Increase |
|-------------|--------------------|
| 2016-17 | \$64,301 |
| 2017-18 | 63,237 |
| 2018-19 | 66,416 |
| 2019-20 | 66,171 |
| 2020-21 | 59,614 |

and further to raise and appropriate **\$64,301 (Sixty Four Thousand Three Hundred One Dollars)** for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required.) (Note: This appropriation is in addition to warrant Article 1, the operating budget.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

Article 3: Special Meeting for Defeated/Amended Collective Bargaining Agreement

Shall the school district, if warrant article #2 is defeated, authorize the governing body to call one special meeting, at its option, to address warrant article #2 cost items only? (Majority vote required.)

Article 4: Appropriate to School Building & Grounds Expendable Trust Fund

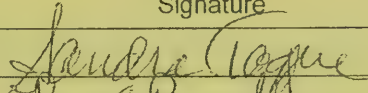
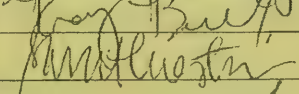
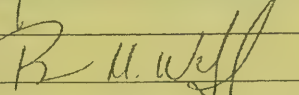
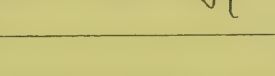

To see if the school district will vote to raise and appropriate the sum of **\$20,400 (Twenty Thousand Four Hundred Dollars)** to be added to the School Building & Grounds Expendable Trust Fund previously established. (Majority vote required.) (Note: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

Article 5: Establish, Add Funds, and Name Agents for a Special Education Expendable Trust Fund

To see if the school district will vote to establish a Special Education Expendable Trust Fund per RSA 198:20-c, V for the meeting of the expenses of educating educationally disabled students and to raise and appropriate up to **\$25,000 (Twenty Five Thousand Dollars)** to come from the remaining June 30, 2016 unassigned fund balance to be placed in the fund; further to name the school board as agents to expend from the fund. (Majority vote required) (Note: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

| Given under our hands, | | |
|---|---------------------|--|
| We certify and attest that on or before January 22, 2016 we posted a true and attested copy of the within Warrant at the place of meeting, and like copies at Greenland Town Hall, and delivered the original to the School District Clerk. | | |
| Printed Name | Position | Signature |
| Sandra Tague | Chair, School Board |  |
| Randy Bunnell | School Board Member |  |
| Sara Huestis | School Board Member |  |
| Ann Mayer | School Board Member |  |
| Patrick Walsh | School Board Member |  |
| | | |
| | | |

GREENLAND SCHOOL DISTRICT DELIBERATIVE SESSION
MEETING MINUTES
2016
The State of New Hampshire

To the inhabitants of the town of Greenland School District in the County of Rockingham in the state of New Hampshire qualified to vote in school district affairs are hereby notified and warned that the two phases of the Annual School District Meeting will be held as follows:

First Session of Annual Meeting (Deliberative Session):

Date: February 1, 2016 (snow date: February 3, 2016)

Time: 6:30 p.m.

Location: Greenland Central School

Details: 70 Post Road, Greenland, NH

Second Session of Annual Meeting (Official Ballot Voting)

Date: March 8, 2016

Time: 8:00 a.m. – 7:00 p.m.

Location: Greenland Central School

Details: 70 Post Road, Greenland, NH

Meeting Minutes of the Deliberative Session

(Registered voters were asked to check in with the Supervisor of the Checklist before the meeting.)

The Deliberative Session of the Greenland School District was held on Monday, February 1, 2016. Moderator Dean Bouffard called the meeting to order at 6:30 P.M.

The Pledge of Allegiance was led by Moderator Bouffard.

Mr. Bouffard introduced the Greenland School District officials: Sandra Tague, Ann Mayer, Randy Bunnell, Sara Huestis, and Pat Walsh, School Board members; Salvatore Petralia, Superintendent of Schools; Pat Dowey, Special Education Director; James Katkin, Business Administrator; and Peter Smith, Principal of the Greenland Central School.

Moderator Bouffard explained the purpose and procedure for tonight's meeting. He reminded people that final action on these articles will occur on Tuesday, March 8, 2016, at the town election.

The "rules of order and conduct" were reviewed.

Moderator Bouffard called for action on the following articles.

Article 1: 2016-17 Operating Budget

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$9,584,790 (Nine Million Five Hundred Eighty-Four Thousand Seven Hundred Ninety Dollars)? Should this article be defeated, the default budget shall be \$9,392,027 (Nine Million Three Hundred Ninety Two Thousand Twenty Seven Dollars), which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (Note: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.

The Greenland Budget Committee recommends the operating budget.

Mrs. Tague amended the article to reduce the amount by \$50,000. The amendment was seconded by Mr. Bunnell. The Portsmouth High School starting time will not change next year, therefore there is no need for extra bus transportation.

There was no discussion, and the amendment was adopted. The new amount for consideration is \$9,534,790.

Mrs. Tague proposed a second amendment to increase the operating budget by \$25,619. This increase will reinstate the Occupational Therapist's position from 60% to 80%. The amendment was seconded by Mrs. Huestis. The amount now in consideration is **\$9,560,409**. This amount does include funding for an assistant principal.

Several residents expressed appreciation to the Board.

The motion was adopted by a majority show of hands.

Article 1 will appear on the ballot as amended

Article 2: Collective Bargaining Agreement

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Greenland School Board and the Association of Coastal Teachers - Greenland which calls for the following increases in salaries and benefits at the current staffing level:

| Fiscal Year | Estimated Increase |
|-------------|--------------------|
| 2016-17 | \$64,301 |
| 2017-18 | 63,237 |
| 2018-19 | 66,416 |

| | |
|---------|--------|
| 2019-20 | 66,171 |
| 2020-21 | 59,614 |

and further to raise and appropriate \$64,301 (Sixty Four Thousand Three Hundred One Dollars) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required.) (Note: This appropriation is in addition to warrant Article 1, the operating budget.)

The Greenland School Board recommends this warrant article.

The Greenland Budget Committee recommends this warrant article.

Mr. Walsh spoke to the article. There were no questions or discussion.

Article 2 will appear on the ballot as written.

Article 3: Special Meeting for Defeated/Amended Collective Bargaining Agreement

Shall the school district, if warrant article #2 is defeated, authorize the governing body to call one special meeting, at its option, to address warrant article #2 cost items only? (Majority vote required.)

There were no questions or discussion.

Article 3 will appear on the ballot as written.

Article 4: Appropriate to School Building & Grounds Expendable Trust Fund

To see if the school district will vote to raise and appropriate the sum of \$20,400 (Twenty Thousand Four Hundred Dollars) to be added to the School Building & Grounds Expendable Trust Fund previously established. (Majority vote required.) (Note: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.

The Greenland Budget Committee recommends this warrant article.

There were no questions or discussion.

Article 4 will appear on the ballot as written.

Article 5: Establish, Add Funds, and Name Agents for a Special Education Expendable Trust Fund

To see if the school district will vote to establish a Special Education Expendable Trust Fund per RSA 198:20-c, V for the meeting of the expenses of educating educationally disabled students and to raise and appropriate up to \$25,000 (Twenty Five Thousand Dollars) to come from the remaining June 30, 2016 unassigned fund balance to be placed in the fund; further to name the school board as agents to expend from the fund. (Majority vote required) (Note: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.

The Greenland Budget Committee recommends this warrant article.

Mr. Walsh explained that the funds in this article would be used for any unforeseen special education expenses. There will be no impact on the tax rate. Any expenditure of funds must be approved at a public hearing.

Mary McDonough, chairman of the Greenland Budget Committee, clarified the intent and usage.

Article 5 will appear on the ballot as written.

A motion to adjourn was made by Mrs. Mayer and seconded by Mrs. Tague.

The meeting was adjourned at 7:08 P.M.

There were sixty-one (61) registered voters in attendance at this meeting.

Respectfully submitted,

A handwritten signature in cursive script that reads "Sheila H. Pratt".

Sheila H. Pratt
School District Clerk



ABSENTEE
OFFICIAL BALLOT
ANNUAL SCHOOL MEETING

TOWN OF
GREENLAND, NEW HAMPSHIRE

March 8, 2016

Sheila H. Pratt

SHEILA H. PRATT, SCHOOL DISTRICT CLERK

INSTRUCTIONS TO VOTERS

1. To vote, fill in the oval(s) ☐ opposite your choice(s) like this ☒
2. To write-in a candidate not on the ballot, write the name on the line provided for the office and fill in the oval ☐ opposite the write-in line, like this ☒

SCHOOL OFFICES

School Board Member

THREE YEARS Vote for ONE

PATRICK WALSH ☐

(WRITE-IN) ☐

School Clerk

THREE YEARS Vote for ONE

(WRITE-IN) ☐

School Moderator

THREE YEARS Vote for ONE

DEAN BOUFFARD ☐

(WRITE-IN) ☐

ARTICLES

Article 1.

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling \$9,560,409 (Nine Million Five Hundred Sixty Thousand Four Hundred Nine Dollars)? Should this article be defeated, the default budget shall be \$9,392,027 (Nine Million Three Hundred Ninety Two Thousand Twenty Seven Dollars), which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (Note: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.
The Greenland Budget Committee recommends the operating budget.

YES ☐

NO ☐

Article 2.

To see if the school district will vote to approve the cost items included in the collective bargaining agreement reached between the Greenland School Board and the Association of Coastal Teachers - Greenland which calls for the following increases in salaries and benefits at the current staffing level:

| Fiscal Year | Estimated Increase |
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| 2018-19 | 66,416 |
| 2019-20 | 66,171 |
| 2020-21 | 59,614 |

and further to raise and appropriate \$64,301 (Sixty Four Thousand Three Hundred One Dollars) for the current fiscal year, such sum representing the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. (Majority vote required.) (Note: This appropriation is in addition to warrant Article 1, the operating budget.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

YES ☐

NO ☐

Article 3.

Shall the school district, if warrant article #2 is defeated, authorize the governing body to call one special meeting, at its option, to address warrant article #2 cost items only? (Majority vote required.)

YES ☐

NO ☐

Article 4.

To see if the school district will vote to raise and appropriate the sum of \$20,400 (Twenty Thousand Four Hundred Dollars) to be added to the School Building & Grounds Expendable Trust Fund previously established. (Majority vote required.) (Note: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

YES ☐

NO ☐

Article 5.

To see if the school district will vote to establish a Special Education Expendable Trust Fund per RSA 198:20-c, V for the meeting of the expenses of educating educationally disabled students and to raise and appropriate up to \$25,000 (Twenty Five Thousand Dollars) to come from the remaining June 30, 2016 unassigned fund balance to be placed in the fund; further to name the school board as agents to expend from the fund. (Majority vote required) (Note: This appropriation is in addition to warrant article 1, the operating budget article.)

The Greenland School Board recommends this warrant article.
The Greenland Budget Committee recommends this warrant article.

YES ☐

NO ☐

School Budget Form: Greenland School District

FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED THE PROVISIONS OF RSA 32:14 THROUGH 32:24
Appropriations and Estimates of Revenue for the Fiscal Year from July 1, 2016 to June 30, 2017

Form Due Date: 20 days after the meeting





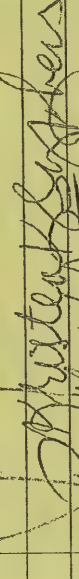

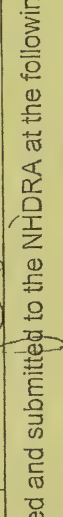
THIS BUDGET SHALL BE POSTED WITH THE SCHOOL WARRANT

This form was posted with the warrant on: January 22, 2016

For assistance please contact the NH DRA Municipal and Property Division
P: (603) 230-5090 F: (603) 230-5947 <http://www.revenue.nh.gov/mun-prop/>

SCHOOL BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

| School Budget Committee Members | |
|---------------------------------|--|
| Printed Name | Signature |
| Mary McDonough |  |
| Bob Krasko | |
| Toby Fedder | |
| Mark Raque |  |
| Alyson Baryames |  |
| Stephen McKenzie | |
| Don Miller |  |
| Jamie Connelly | |
| Kristen Syphers |  |
| Patrick Walsh |  |
| John Penacho |  |

A copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

| Account Code | Description | Warrant Article # | Actual Expenditures Prior Year | Appropriations Current Year as Approved by DRA | School Board's Appropriations Ensuing FY (Recommended) | School Board's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|--|---|-------------------|--------------------------------|--|--|--|--|--|
| Instruction | | | | | | | | |
| 1100-1199 | Regular Programs | 1 | \$3,903,074 | \$4,408,353 | \$4,468,631 | \$0 | \$4,452,631 | \$16,000 |
| 1200-1299 | Special Programs | 1 | \$870,532 | \$998,954 | \$947,997 | \$0 | \$947,997 | \$0 |
| 1300-1399 | Vocational Programs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1400-1499 | Other Programs | 1 | \$73,029 | \$109,456 | \$141,106 | \$0 | \$141,106 | \$0 |
| 1500-1599 | Non-Public Programs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1600-1699 | Adult/Continuing Education Programs | 1 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1700-1799 | Community/Junior College Education Programs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 1800-1899 | Community Service Programs | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Support Services | | | | | | | | |
| 2000-2199 | Student Support Services | 1 | \$270,019 | \$276,916 | \$313,777 | \$0 | \$313,777 | \$0 |
| 2200-2299 | Instructional Staff Services | 1 | \$152,156 | \$183,038 | \$209,106 | \$0 | \$191,906 | \$17,200 |
| General Administration | | | | | | | | |
| 0000-0000 | Collective Bargaining | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2310 (840) | School Board Contingency | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2310-2319 | Other School Board | 1 | \$76,820 | \$31,744 | \$38,568 | \$0 | \$38,568 | \$0 |
| Executive Administration | | | | | | | | |
| 2320 (310) | SAU Management Services | 1 | \$321,536 | \$323,470 | \$343,329 | \$0 | \$343,329 | \$0 |
| 2320-2399 | All Other Administration | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2400-2499 | School Administration Service | 1 | \$182,540 | \$202,094 | \$280,197 | \$0 | \$280,197 | \$0 |
| 2500-2599 | Business | 1 | \$6,086 | \$7,300 | \$7,000 | \$0 | \$7,000 | \$0 |
| 2600-2699 | Plant Operations and Maintenance | 1 | \$424,327 | \$435,717 | \$459,752 | \$0 | \$459,752 | \$0 |
| 2700-2799 | Student Transportation | 1 | \$265,709 | \$306,325 | \$433,937 | \$0 | \$433,937 | \$0 |
| 2800-2999 | Support Service, Central and Other | 1 | \$1,128,033 | \$1,309,773 | \$1,368,175 | \$0 | \$1,368,175 | \$0 |
| Non-Instructional Services | | | | | | | | |
| 3100 | Food Service Operations | 1 | \$84,645 | \$92,969 | \$95,145 | \$0 | \$95,145 | \$0 |
| 3200 | Enterprise Operations | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Facilities Acquisition and Construction | | | | | | | | |
| 4100 | Site Acquisition | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4200 | Site Improvement | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4300 | Architectural/Engineering | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4400 | Educational Specification Development | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4500 | Building Acquisition/Construction | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 4600 | Building Improvement Services | 1 | \$57,814 | \$36,000 | \$36,000 | \$0 | \$36,000 | \$0 |
| 4900 | Other Facilities Acquisition and Construction | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| Account Code | Description | Warrant Article # | Actual Expenditures Prior Year | Appropriations Current Year as Approved by DRA | School Board's Appropriations Ensuing FY (Recommended) | School Board's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|--------------------------------------|-------------------------------------|-------------------|--------------------------------|--|--|--|--|--|
| Other Outlays | | | | | | | | |
| 5110 | Debt Service - Principal | 1 | \$325,000 | \$325,000 | \$325,000 | \$0 | \$325,000 | \$0 |
| 5120 | Debt Service - Interest | 1 | \$117,945 | \$114,408 | \$100,270 | \$0 | \$100,270 | \$0 |
| Fund Transfers | | | | | | | | |
| 5220-5221 | To Food Service | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5222-5229 | To Other Special Revenue | 1 | \$36,040 | \$45,000 | \$50,000 | \$0 | \$50,000 | \$0 |
| 5230-5239 | To Capital Projects | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5254 | To Agency Funds | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5300-5399 | Intergovernmental Agency Allocation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9990 | Supplemental Appropriation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 9992 | Deficit Appropriation | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Proposed Appropriations | | | \$8,295,305 | \$9,206,517 | \$9,617,990 | \$0 | \$9,584,790 | \$33,200 |

Special Warrant Articles

| Account Code | Purpose of Appropriation | Warrant Article # | Actual Expenditures Prior Year | Appropriations Current Year as Approved by DRA | School Board's Appropriations Ensuing FY (Recommended) | School Board's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|------------------------------|---|-------------------|--------------------------------|--|--|--|--|--|
| 5251 | To Capital Reserve Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5253 | To Non-Expendable Trust Fund | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 5252 | To Expendable Trusts/Fiduciary Funds | 4 | \$0 | \$0 | \$20,400 | \$0 | \$20,400 | \$0 |
| | Purpose: Appropriate to School Building & Grounds Expendabl | | | | | | | |
| 5252 | To Expendable Trusts/Fiduciary Funds | 5 | \$0 | \$0 | \$25,000 | \$0 | \$25,000 | \$0 |
| | Purpose: Establish, Add Funds, and Name Agents for a Specia | | | | | | | |
| Special Articles Recommended | | | | | \$45,400 | \$0 | \$45,400 | \$0 |

Individual Warrant Articles

| Account Code | Purpose of Appropriation | Warrant Article # | Actual Expenditures Prior Year | Appropriations Current Year as Approved by DRA | School Board's Appropriations Ensuing FY (Recommended) | School Board's Appropriations Ensuing FY (Not Recommended) | Budget Committee's Appropriations Ensuing FY (Recommended) | Budget Committee's Appropriations Ensuing FY (Not Recommended) |
|---------------------------------|--|-------------------|--------------------------------|--|--|--|--|--|
| 0000-0000 | Collective Bargaining | 2 | \$0 | \$0 | \$64,301 | \$0 | \$64,301 | \$0 |
| | Purpose: Collective Bargaining Agreement | | | | | | | |
| Individual Articles Recommended | | | | | \$64,301 | \$0 | \$64,301 | \$0 |

| Account Code | Purpose of Appropriation | Warrant Article # | Revised Revenues Current Year | School Board's Estimated Revenues | Budget Committee's Estimated Revenues |
|--------------------------------|---|-------------------|-------------------------------|-----------------------------------|---------------------------------------|
| Local Sources | | | | | |
| 1300-1349 | Tuition | 1 | \$2,000 | \$2,500 | \$2,500 |
| 1400-1449 | Transportation Fees | | \$0 | \$0 | \$0 |
| 1500-1599 | Earnings on Investments | | \$0 | \$0 | \$0 |
| 1600-1699 | Food Service Sales | 1 | \$60,000 | \$65,000 | \$65,000 |
| 1700-1799 | Student Activities | | \$0 | \$0 | \$0 |
| 1800-1899 | Community Service Activities | | \$0 | \$0 | \$0 |
| 1900-1999 | Other Local Sources | 1 | \$25,400 | \$30,400 | \$30,400 |
| State Sources | | | | | |
| 3210 | School Building Aid | 1 | \$106,964 | \$106,964 | \$106,964 |
| 3215 | Kindergarten Building Aid | | \$0 | \$0 | \$0 |
| 3220 | Kindergarten Aid | | \$0 | \$0 | \$0 |
| 3230 | Catastrophic Aid | | \$0 | \$0 | \$0 |
| 3240-3249 | Vocational Aid | | \$0 | \$0 | \$0 |
| 3250 | Adult Education | | \$0 | \$0 | \$0 |
| 3260 | Child Nutrition | 1 | \$1,300 | \$1,300 | \$1,300 |
| 3270 | Driver Education | | \$0 | \$0 | \$0 |
| 3290-3299 | Other State Sources | | \$0 | \$0 | \$0 |
| Federal Sources | | | | | |
| 4100-4539 | Federal Program Grants | 1 | \$40,000 | \$40,000 | \$40,000 |
| 4540 | Vocational Education | | \$0 | \$0 | \$0 |
| 4550 | Adult Education | | \$0 | \$0 | \$0 |
| 4560 | Child Nutrition | 1 | \$16,000 | \$16,000 | \$16,000 |
| 4570 | Disabilities Programs | | \$0 | \$0 | \$0 |
| 4580 | Medicaid Distribution | 1 | \$70,000 | \$55,000 | \$55,000 |
| 4590-4999 | Other Federal Sources (non-4810) | | \$0 | \$0 | \$0 |
| 4810 | Federal Forest Reserve | | \$0 | \$0 | \$0 |
| Other Financing Sources | | | | | |
| 5110-5139 | Sale of Bonds or Notes | | \$0 | \$0 | \$0 |
| 5140 | Reimbursement Anticipation Notes | | \$0 | \$0 | \$0 |
| 5221 | Transfer from Food Service Special Reserve Fund | | \$0 | \$0 | \$0 |
| 5222 | Transfer from Other Special Revenue Funds | | \$0 | \$0 | \$0 |
| 5230 | Transfer from Capital Project Funds | | \$0 | \$0 | \$0 |
| 5251 | Transfer from Capital Reserve Funds | | \$0 | \$0 | \$0 |
| 5252 | Transfer from Expendable Trust Funds | | \$0 | \$0 | \$0 |

| Account Code | Purpose of Appropriation | Warrant Article # | Revised Revenues Current Year | School Board's Estimated Revenues | Budget Committee's Estimated Revenues |
|---|--|-------------------|-------------------------------|-----------------------------------|---------------------------------------|
| 5253 | Transfer from Non-Expendable Trust Funds | | \$0 | \$0 | \$0 |
| 5300-5699 | Other Financing Sources | | \$0 | \$0 | \$0 |
| 9997 | Supplemental Appropriation (Contra) | | \$0 | \$0 | \$0 |
| 9998 | Amount Voted from Fund Balance | | \$0 | \$0 | \$0 |
| 9999 | Fund Balance to Reduce Taxes | 1, 5 | \$0 | \$98,195 | \$98,195 |
| Total Estimated Revenues and Credits | | | \$321,664 | \$415,359 | \$415,359 |

Budget Summary

| Item | Current Year | School Board Enacting Year | Budget Committee Enacting Year |
|--|--------------|----------------------------|--------------------------------|
| Operating Budget Appropriations Recommended | \$9,206,517 | \$9,617,990 | \$9,584,790 |
| Special Warrant Articles Recommended | \$20,400 | \$45,400 | \$45,400 |
| Individual Warrant Articles Recommended | \$0 | \$64,301 | \$64,301 |
| TOTAL Appropriations Recommended | \$9,226,917 | \$9,727,691 | \$9,694,491 |
| Less: Amount of Estimated Revenues & Credits | \$379,764 | \$415,359 | \$415,359 |
| Estimated Amount of State Education Tax/Grant | | \$0 | \$0 |
| Estimated Amount of Taxes to be Raised for Education | | \$9,312,332 | \$9,279,132 |



New Hampshire
Department of
Revenue Administration

2016
MS-DS

Default Budget: Greenland School District

RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget. For the purposes of this paragraph, one-time expenditures shall be appropriations not likely to recur in the succeeding budget, as determined by the governing body, unless the provisions of RSA 40:14-b are adopted, of the local political subdivision.

This form was posted with the warrant on: <<DATE>> *January 22, 2016*

For Assistance Please Contact:
NH DRA Municipal and Property Division
Phone: (603) 230-5090
Fax: (603) 230-5947
<http://www.revenue.nh.gov/mun-prop/>

SCHOOL BOARD OR BUDGET COMMITTEE CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

| School Board or Budget Committee Certifications | | |
|---|-------------------------|------------------------|
| Printed Name | Position | Signature |
| Mary McDonough | Chair, Budget Committee | <i>Mary McDonough</i> |
| Bob Krasko | Budget Committee Member | <i>Bob Krasko</i> |
| Toby Fedder | Budget Committee Member | |
| Mark Raque | Budget Committee Member | <i>Mark Raque</i> |
| Alyson Baryames | Budget Committee Member | <i>Alyson Baryames</i> |
| Stephen McKenzie | Budget Committee Member | |
| Don Miller | Budget Committee Member | <i>Don Miller</i> |
| Jamie Connelly | Budget Committee Member | |
| Kristen Syphers | Budget Committee Member | <i>Kristen Syphers</i> |
| Patrick Walsh | School Board Rep. | <i>Patrick Walsh</i> |
| John Penacho | Board of Selectmen Rep. | <i>John Penacho</i> |

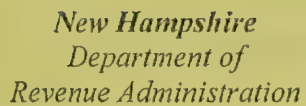
A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISION
P.O. BOX 487, CONCORD, NH 03302-0487

| Account Code | Purpose of Appropriation | Prior Year Adopted Budget | Reductions or Increases | One-Time Appropriations | DEFAULT BUDGET |
|--|---|---------------------------|-------------------------|-------------------------|----------------|
| Instruction | | | | | |
| 100-1199 | Regular Programs | \$4,408,353 | 42,909 | | \$4,451,262 |
| 200-1299 | Special Programs | \$998,954 | -54,654 | | \$944,300 |
| 300-1399 | Vocational Programs | \$0 | | | \$0 |
| 400-1499 | Other Programs | \$109,456 | 29,460 | | \$138,916 |
| 500-1599 | Non-Public Programs | \$0 | | | \$0 |
| 500-1699 | Adult/Continuing Education Programs | \$0 | | | \$0 |
| 700-1799 | Community/Junior College Education Programs | \$0 | | | \$0 |
| 800-1899 | Community Service Programs | \$0 | | | \$0 |
| Support Services | | | | | |
| 200-2199 | Student Support Services | \$276,916 | 34,747 | | \$311,663 |
| 200-2299 | Instructional Staff Services | \$183,038 | | | \$183,038 |
| General Administration | | | | | |
| 310 (840) | School Board Contingency | \$0 | | | \$0 |
| 310-2319 | Other School Board | \$31,744 | | | \$31,744 |
| Executive Administration | | | | | |
| 320 (310) | SAU Management Services | \$323,470 | 19,859 | | \$343,329 |
| 320-2399 | All Other Administration | \$0 | | | \$0 |
| 400-2499 | School Administration Service | \$202,094 | | | \$202,094 |
| 500-2599 | Business | \$7,300 | | | \$7,300 |
| 500-2699 | Plant Operations and Maintenance | \$435,717 | | | \$435,717 |
| 700-2799 | Student Transportation | \$306,325 | 127,327 | | \$433,652 |
| 800-2999 | Support Service, Central and Other | \$1,309,773 | | | \$1,309,773 |
| Non-Instructional Services | | | | | |
| 100 | Food Service Operations | \$92,969 | | | \$92,969 |
| 200 | Enterprise Operations | \$0 | | | \$0 |
| Facilities Acquisition and Construction | | | | | |
| 100 | Site Acquisition | \$0 | | | \$0 |
| 200 | Site Improvement | \$0 | | | \$0 |
| 300 | Architectural/Engineering | \$0 | | | \$0 |
| 400 | Educational Specification Development | \$0 | | | \$0 |
| 500 | Building Acquisition/Construction | \$0 | | | \$0 |
| 500 | Building Improvement Services | \$36,000 | | | \$36,000 |
| 900 | Other Facilities Acquisition and Construction | \$0 | | | \$0 |
| Other Outlays | | | | | |
| 110 | Debt Service - Principal | \$325,000 | | | \$325,000 |
| 120 | Debt Service - Interest | \$114,408 | -14,138 | | \$100,270 |
| Fund Transfers | | | | | |
| 520-5221 | To Food Service | \$0 | | | \$0 |
| 522-5229 | To Other Special Revenue | \$45,000 | | | \$45,000 |
| 530-5239 | To Capital Projects | \$0 | | | \$0 |
| 551 | To Capital Reserve Fund | \$0 | | | \$0 |
| 552 | To Expendable Trusts/Fiduciary Funds | \$95,400 | -95,400 | | \$0 |
| 553 | To Non-Expendable Trust Funds | \$0 | | | \$0 |
| 554 | To Agency Funds | \$0 | | | \$0 |
| 530-5399 | Intergovernmental Agency Allocation | \$0 | | | \$0 |
| 590 | Supplemental Appropriation | \$0 | | | \$0 |

| | | | | | |
|----------------------|-----------------------|-------------|--------|---|-------------|
| 992 | Deficit Appropriation | \$0 | | | \$0 |
| Total Appropriations | | \$9,301,917 | 90,110 | 0 | \$9,392,027 |

| Explanation for Increases and Decreases | |
|---|--|
| Account | Explanation |
| 100-1199 | Tuition to High School \$42,909 |
| 200-1299 | Special Education Teaching Salaries (\$31,523) |
| 400-1499 | Extended School Year - Contracted Services \$29,177; Tuition to Private Schools \$31,981 |
| 000-2199 | Psychological Testing \$38,226 |
| 320 | SAU 50 Mandatory Assessment \$19,859 |
| 700-2799 | Pupil Transportation \$64,921; Special Education Transportation \$48,378 |
| 120 | Declining Interest on Bond (\$14,138) |
| 252 | Transfers to Expendable Trust Funds (\$95,400) |



2016

School: Greenland Local School

A hard-copy of this signature page must be signed and submitted to the NHDRA at the following address:

NH DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL AND PROPERTY DIVISON
P.O.BOX 487, CONCORD, NH 03302-0487

CERTIFICATION

Under penalties of perjury, I declare that I have examined the information contained in this form and to the best of my belief it is true, correct and complete.

[illegible]

Budget Committee Supplemental Schedule

| | |
|--|---------------------|
| 1. Total Recommended by Budget Committee | \$9,694,491 |
| Less Exclusions: | |
| 2. Principal: Long-Term Bonds & Notes | \$325,000 |
| 3. Interest: Long-Term Bonds & Notes | \$100,270 |
| 4. Capital outlays funded from Long-Term Bonds & Notes | \$0 |
| 5. Mandatory Assessments | \$343,329 |
| 6. Total Exclusions (<i>Sum of Lines 2 through 5 above</i>) | \$768,599 |
| 7. Amount Recommended, Less Exclusions (<i>Line 1 less Line 6</i>) | \$8,925,892 |
| 8. 10% of Amount Recommended, Less Exclusions (<i>Line 7 x 10%</i>) | \$892,589 |
| Collective Bargaining Cost Items: | |
| 9. Recommended Cost Items (Prior to Meeting) | \$64,301 |
| 10. Voted Cost Items (Voted at Meeting) | \$0 |
| 11. Amount voted over recommended amount (<i>Difference of Lines 9 and 10</i>) | \$0 |
| 12. Bond Override (RSA 32:18-a), Amount Voted | \$0 |
| Maximum Allowable Appropriations Voted At Meeting: (<i>Line 1 + Line 8 + Line 11 + Line 12</i>) | \$10,587,080 |

ANNUAL REPORTS OF THE GREENLAND SCHOOL DISTRICT

Greenland, New Hampshire

Fiscal Year July 1, 2014 to June 30, 2015



MATERIAL INCLUDED IN THIS REPORT

School District Officers
Minutes of the District Meeting
Treasurer's Report
Superintendent's Report
Assistant Superintendent's Report
Greenland Central School Principal's Report
Portsmouth High School Principal's Report
2015 Wages of School Employees
Greenland Central School Statistics
General Fall Enrollment Report
Teachers and Staff
Data for Greenland's 2015 High School Graduates
Report of the Independent Auditor



SCHOOL DISTRICT OFFICERS

| | | Term Expires |
|--------------|------------------|--------------|
| SCHOOL BOARD | Randy Bunnell | 2018 |
| | Sara Huestis | 2018 |
| | Ann Mayer | 2017 |
| | Sandra Tague | 2017 |
| | Patrick Walsh | 2016 |
| MODERATOR | Dean K. Bouffard | 2016 |
| CLERK | Sheila Pratt | 2016 |
| TREASURER | Jerrian Hartmann | 2018 |

SUPERINTENDENT OF SCHOOLS – Salvatore H. Petralia

**GREENLAND SCHOOL DISTRICT DELIBERATIVE SESSION
MEETING MINUTES**

2015

The State of New Hampshire

To the Inhabitants of the School District of Greenland in the County of Rockingham, and State of New Hampshire, qualified to hear the explanation of, and to participate in discussion and debate of, each of the warrant articles pursuant to RSA 40:13:

You are hereby notified to meet at the Greenland Central School, in said District, on Monday, February 2, 2015, at 7:00 o'clock in the evening (snow date: Tuesday, February 3, 2015) to act on the following articles:

Warrant articles adopted at this First Session (Deliberative Session) will be placed on the Official Ballot for a vote at the Second Session, on March 10, 2015, at 8:00 o'clock in the forenoon until 7:00 o'clock in the evening at the Greenland Central School.

(Registered voters were asked to check in with the Supervisor of the Checklist before the meeting.)

The Deliberative Session of the Greenland School District was held on Tuesday, February 3, 2015. Moderator, Dean Bouffard called the meeting to order at 6:30 P.M.

The Pledge of Allegiance was led by Moderator Bouffard.

Mr. Bouffard introduced the Greenland School District officials: Len Couture, Ann Mayer, Sandra Tague, Martha Stone, and Pat Walsh, School Board members; Salvatore Petralia, Superintendent of Schools; Kelli Killen, Assistant Superintendent; Pat Dowey, Special Education Director; James Katkin, Business Administrator; and Peter Smith, Principal of the Greenland Central School.

Moderator Bouffard explained the purpose and procedure for tonight's meeting. He reminded people that final action on these articles will occur on Tuesday, March 10, 2015, at the town election.

The "Rules of Order and Conduct" were reviewed.

Moderator Bouffard called for action on the following articles:

Article 1:

Shall the Greenland School District raise and appropriate as an operating budget, not including appropriations by special warrant articles and other appropriations voted separately, the amounts set forth on the budget posted with the warrant or as amended by vote of the first session, for the purposes set forth therein, totaling **\$9,206,517 (Nine Million Two Hundred Six Thousand Five Hundred Seventeen Dollars)**? Should this article be defeated, the default budget shall be **\$9,022,404 (Nine Million Twenty-Two Thousand Four Hundred Four Dollars)**, which is the same as last year, with certain adjustments required by previous action of the Greenland School District or by law; or the governing body may hold one special meeting, in accordance with RSA 40:13, X and XVI, to take up the issue of a revised operating budget only. (Majority vote required.) (NOTE: This warrant article [operating budget] does not include appropriations in ANY other warrant article.)

The Greenland School Board recommends the operating budget.

The Greenland Budget Committee recommends the operating budget.

Pat Walsh spoke to the article. He explained that the operating budget includes a salary for a third first grade teacher. It does not include funding for an assistant principal.

Sandra Tague explained some of the budget items that contribute to unanticipated increases.

Ann Mayer shared her role as the chairman of the SAU 50 School Board and how the area agreement

calculates the Portsmouth High School tuition.

There were several residents who had questions and comments.

Lydia Howard made a motion to increase the budget by \$30,000, but the motion failed.

Article I was left unchanged and will appear on the ballot as written.

Article 2:

To see if the Greenland School District will vote to raise and appropriate the sum of **\$20,400 (Twenty Thousand Four Hundred Dollars)** to be placed in the School Buildings, Properties and Grounds Expendable Trust Fund, previously established, with such sum to be funded from the rental income received from the property. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

The Greenland School Board recommends this appropriation.

The Greenland Budget Committee recommends this appropriation.

There was no discussion or questions.

The article as written is moved to the ballot.

Article 3:

To see if the Greenland School District will vote to discontinue the Generator Expendable Trust Fund created on March 5, 2009 (Article VI.). Said funds, with accumulated interest to date of withdrawal, are to be transferred to the Greenland School District's general fund. (Majority vote required.)

There was no discussion or questions.

The article as written is moved to the ballot.

Article 4:

To see if the Greenland School District will vote to raise and appropriate the sum of **\$75,000 (Seventy-Five Thousand Dollars)** to be added to the Tuition Expendable Trust Fund previously established. (Majority vote required.) (Note: This appropriation is in addition to Warrant Article 1, the operating budget article.)

The Greenland School Board recommends this appropriation.

The Greenland Budget Committee does not recommend this appropriation.

The need for an extra \$75,000 was questioned. Mrs. Tague explained the purpose and need for this fund.

This article as written is moved to the ballot.

A motion to adjourn was made by Ann Mayer and seconded by Sandra Tague. The meeting was adjourned at 8:20 P.M.

There were 79 (seventy-nine) registered voters in attendance at this meeting.

Respectfully submitted,



Sheila H. Pratt, School District Clerk

**REPORT OF
THE SCHOOL DISTRICT TREASURER**
Fiscal year July 1, 2014 to June 30, 2015

| | |
|---|--------------|
| Cash on hand July 1, 2014..... | \$590,293.60 |
| Received from Selectmen..... | |
| Current Appropriation..... | 5,973,279.00 |
| Deficit Appropriation..... | - |
| Balance of Previous Appropriations..... | - |
| Advance on Next Year's Appropriation..... | - |
| Revenue from State Sources..... | 2,161,116.88 |
| Revenue from Federal Sources..... | 107,509.20 |
| Received from Tuitions..... | 3,874.18 |
| Received as Income from Trust Funds..... | 0.12 |
| Received from Sale of Notes and Bonds..... | - |
| Received from Capital Reserve Funds..... | - |
| Received from all Other Sources..... | 173,533.84 |
| Total Receipts..... | 8,419,313.22 |
| Total Amount Available for Fiscal Year..... | 9,009,606.82 |
| Less School Board Orders Paid..... | 8,259,988.03 |
| Balance on Hand June 30, 2013..... | \$749,618.79 |

/s/ Jerrian S. Hartmann
School District Treasurer
July 15, 2015

Salvatore H. Petralia
Superintendent of Schools

I am honored to present my annual report to the citizens of Greenland. Our focus at Greenland Central School and throughout the entire SAU is to provide high-quality education to the students and families in the community. We hold steady in our belief of academic rigor, high student achievement, and accountability. We believe that all students are entitled to a high-quality learning experience that focuses on the individual needs of the child, maximizes their potential, and develops the critical thinking, problem-solving, and analytical skills necessary to be successful in secondary education and in adult life.

The success of the student population at Greenland Central School is the result of a rigorous academic curriculum, supported by an extremely qualified teaching and support staff. Enrichment activities, extracurricular opportunities, parent involvement, and community involvement are hallmarks that make Greenland Central School a thriving school. Various data points are used to measure the success of our schools. A review of our state assessment results indicate that Newington students perform well above the state average in English Language Arts and Mathematics. Greenland students continue to achieve at high levels as they move on to Portsmouth High School. Greenland students have consistently ranked among the top students upon graduating from Portsmouth High School.

The faculty at Greenland Central School continues working on district-wide initiatives which include the implementation of New Hampshire's Career and College Readiness Standards, preparing for the state assessments, and supporting the work around competency-based education. Greenland staff collaborates routinely with other SAU 50 staff by researching best practices, piloting new programs, and visiting other schools as part of our district-wide professional learning initiatives. The Greenland Educational Improvement Plan continues to guide the mission and vision at Greenland Central School in support of building and district-wide needs.

I am pleased to report that the Greenland School Board and the Association of Coastal Teachers/Greenland reached a tentative agreement on a five-year successor collective bargaining agreement beginning July 1, 2016 through June 30, 2021. This tentative agreement makes some modifications to the teacher work day and work year; makes needed changes to the health insurance program offered by the District; and maintains a competitive salary schedule for our staff similar to other comparable school districts within the seacoast area. I wish to commend the work of Ms. Tracy Sherrill and representatives from the Association of Coastal Teachers, for reaching this tentative agreement.

I am privileged to work with exceptional leaders across the SAU. In Greenland, Peter Smith is a visible presence not only in the school, but throughout the community. Peter is extremely child-centered, well respected by staff and provides sound leadership to an exceptional team of educators. Members of the Greenland School Board, led by Sandra Tague, provide valued expertise in developing and adopting school board policies that define the operational aspects of the school district. I am most appreciative of our entire elected school board whose members are strong advocates in support of public education, devoting countless hours to school board meetings, analysis of budget proposals, school board policy, and district-wide initiatives.

As your superintendent, I am proud to serve and committed to working toward continuous improvement across the entire SAU. I am proud of everyone's effort in working collaboratively; with school board members, representatives of the municipality, educators, parents, and students. We all share the common goal of providing the best education for students and their families.

Sincerely,

Salvatore Petralia
Superintendent, SAU 50

Kelli R. Killen
Assistant Superintendent

Curriculum:

This year teachers and staff in the Greenland School District have been continuing to update all curriculum into the Understanding by Design Model. Teachers have been writing competencies at each grade level and in each subject. They are also deciding on performance assessments in which students can demonstrate that they have met those competencies. We are on track to be in compliance with the NH requirements for competencies in the grade K to 8 curriculum by July 2017. (*School Performance and Accountability Act of 2013, and NH Minimum Standards for Public Approval*) (<https://www.authenticeducation.org/ubd/ubd.lasso>)

Assessment:

STAR Assessment by Renaissance Learning:

Greenland Central School is in the first year of STAR Assessments, computer adaptive tests that are valid, reliable and aligned with the Common Core, which has replaced the NWEA assessment previously used. STAR is a universal screening of early literacy, reading and math that will be administered three times per year to monitor how student achievement is relative to the Common Core Standards. The assessments will be taken on individual computers or iPads with results available almost instantly after a test is scored. The first administration was completed in September 2015 and results overall were very positive. The percentages for proficiency at each grade level are listed below.

| Grade | Reading | Math |
|-----------------|---------|-------|
| K | 51% | ----- |
| 1 st | 54% | 76% |
| 2 nd | 69% | 76% |
| 3 rd | 76% | 79% |
| 4 th | 79% | 89% |
| 5 th | 79% | 90% |
| 6 th | 77% | 88% |
| 7 th | 90% | 90% |
| 8 th | 67% | 85% |

Smarter Balanced Assessment

The new state assessment, Smarter Balanced Assessment was given for the first time in the late spring of 2015 to students in grades 3 to 8. Different from the NECAP items, these required students to apply their learning, not just recall specific content. The percentages of those students meeting proficiency on this assessment are listed below.

English Language Arts

| Grade | Level 3 and Level 4 (proficient) | State |
|-------|----------------------------------|-------|
| 3 | 77% | 55% |
| 4 | 76% | 56% |
| 5 | 79% | 63% |
| 6 | 78% | 57% |
| 7 | 77% | 63% |
| 8 | 89% | 58% |

Mathematics

| Grade | Level 3 and Level 4 (proficient) | State |
|-------|----------------------------------|-------|
| 3 | 79% | 52% |
| 4 | 70% | 49% |
| 5 | 64% | 44% |
| 6 | 59% | 46% |
| 7 | 74% | 51% |
| 8 | 74% | 44% |

The Science NECAP

The Science NECAP was given in May of 2015 as it is the only assessment available at this time for science. Only 4th and 8th grade students take this assessment. Listed below are the percentages of proficiency.

| Grade | Proficient with Distinction/Proficient | State |
|-------|--|-------|
| 4 | 75% | 49% |
| 8 | 41% | 24% |

Instruction:

Science Programs

Teachers are reviewing several science programs and materials that will support the revised science curriculum. A determination will be made during the spring for science resources that will support the learning of the Next Generation Science Standards for the 2016-17 school year. (<http://www.nextgenscience.org/>)

Pupil Services:

The following is information about areas of Pupil Services that the district supports for certain student subgroups that is required by law and the current number of students involved.

Home Education: These students' education is provided by parents and not in a school setting.

English for Speakers of Other Languages (ESOL): These students have limited English proficiency due to English being a second language for them.

McKinney-Vento Act: These students meet the criteria as homeless.

Title I: These students are provided instructional support in reading and/or math.

| Program | Number of Students K to 8 2014 | Number of Students K to 8 2015 |
|--------------------|--------------------------------|--------------------------------|
| Home Education | 10 | 8 |
| ESOL | 8 | 4 |
| Homeless Education | 1 | 2 |
| Title I | 54 | 40 |

SAU 50 Committees:**SAU 50 Competency Education Committee**

The SAU 50 Competency Education Committee is a group of teachers, staff, administrators, and school board members who are meeting during the course of this year to explore what is involved in competency education in order to make a recommendation in terms of the direction for the district.

SAU 50 Curriculum Cabinet

The Curriculum Cabinet is a committee that will review the curriculum for each subject area as it becomes ready for adoption. The members would be presented with the curriculum per area, such as math, review it, and make a recommendation to move to the school board for adoption or sent back to staff for revisions. Members will include parents, teacher representatives from each school, administrators, and school board members.

Professional Learning Advisory Committee

The Professional Learning Advisory Committee is a group of teachers, staff, administrators, board members, and parents whose purpose is to oversee the SAU 50 Plan for Effective Teaching by evaluating the professional development in the SAU, providing parameters for that professional development, and managing mini-grants.

Induction with Mentoring Committee

The Induction with Mentoring Committee is a group of teachers, administrators, and community members established by the SAU Plan for Effective Teaching. Responsibilities of the committee include having clarity on the components of the Induction with Mentoring program, overseeing the implementation of the program, evaluating the effectiveness of the program, planning the summer orientation, and mentor training. The Induction with Mentoring program was operational this year beginning with the Mentor selection process and training, the New Teacher Orientation days, and scheduled Focus Sessions for new teachers.

SAU 50 Technology Advisory Committee

The SAU 50 Technology Advisory Committee is comprised of technology personnel, administrators, teachers, and school board members. The purpose of the committee is to create a common vision across the four districts and to establish priorities in terms of technology that will allow the districts to economize resources and be more efficient to support students and staff in their use of technology as a tool for learning.

**Report of the Principal
Greenland Central School
Peter D. Smith**

I am proud to report on another very successful year at the Greenland Central School. During 2015 the staff and students took on many new initiatives and continue to demonstrate a commitment to hard work and quality outcomes.

The student enrollment remained at, or just below, 400 students throughout the year and we continue to have two or three sections in each elementary grade, with larger classes moving in to the middle school.

We welcomed the following new staff members for the 2015-16 school year, and they joined us primarily due to annual turnover: Mrs. Bobbie Stormann, Grade 4, Hannah Eldridge, Grade 2, Jacque Firman, Special Education Aide, Tish Campbell, Special Education Aide, and Sarah Hamel, Special Education Aide. Parent Nicole Connelly filled a combined position of Educational Aide/Special Education Secretary and Athletic Director. Other new hires included Sylvia Drapeau, Kindergarten Aide, Michelle Wood, Title I Tutor, and two staff members transitioned to new positions in our building as both Jessica Richardson and Melissa Haynes are now Special Education Teachers.

Our Greenland Educational Improvement Plan (G.E.I.P.) is reviewed and revised each year. It continues to guide our vision and goals through action initiatives, which have timeframes and support building and district needs, as well as state mandates. Using the collaborative framework of Professional Learning Communities for our grade levels and departments, we continue to devote much time to refining our curriculum, measuring student progress, and reflecting on data to personalize each student's education. Our faculty is currently working on a three year curriculum plan, which in light of content and standards has teachers addressing learning outcomes as they relate to competencies, essential skills, and performance tasks.

In the spring of 2015, Greenland 3rd through 8th graders along with all others in the state, took the new Smarter Balanced State Assessment in math and English/language arts. Greenland students, at all grade levels, performed exceptionally well, and achieved levels of proficiency well above the state averages. We have also implemented over the past year more frequent and individually adaptive computerized testing, known as STAR. These assessments provide us more frequent and detailed data about student progress and academic areas in which students need more support or challenge.

As we consider the new state educational standards which emphasizes college and career ready learning, we have invested greatly over the past year in science, technology, engineering and math (STEM) to best prepare our students for the ever changing educational and work environment. Our Extended Learning Coordinator Mrs. Sommers has received extensive STEM training, and has implemented an elementary engineering program developed through the Boston Museum of Science, and largely underwritten through two consecutive grants she has received from the Portsmouth Clipper Foundation.

Greenland students interact with computers and technology daily, as we utilize exceptional online resources, Google applications and Google Classroom for teachers, teach coding, and use technology to research, communicate and create quality work product. Our recently adopted Math in Focus (Singapore Math) program is highly effective, and our elementary teachers are currently piloting science resources which better align to the new national Next Generation Science Standards.

Safety and security is always our first priority, and the Greenland Central School Emergency Management Team continues to review our written plan, conduct drills, and work collaboratively with our town, fire, and police personnel. Through a safety audit conducted by New Hampshire Department of Emergency Management and Homeland Security, our school fared very well. We have implemented a number of recommendations, and we are considering others. School climate is equally important and our annual surveys with students, staff, and parents, along with behavioral data, continue to reflect a positive and respectful school culture. Through proactive and ongoing efforts we were fortunate to collaborate

this year with Dr. Donna Perkins from the University of New Hampshire. She provided presentations for parents and staff, and along with her graduate students has conducted survey and focus group research with our middle school students on the topics of school climate, positive peer interactions, and bullying.

Greenland students continue to enjoy a wide range of co-curricular activities including athletics, clubs, and enrichment events. From sports to Invention Convention, our Friends of Rachel service organization, Life Skills Cooking and Small Tools classes, numerous charitable activities, Chess Club, Veterans Day celebration, and so many more, these important activities contribute to the success of our students, and tap their individual talents and interests.

The Greenland parents and our parent organization (GPO) continue to provide vital support and resources through their sponsorship of educational, social, and fundraising events. As always, the exceptional level of commitment and involvement by the GPO this year has contributed greatly to the success of our school.

We continue to appreciate the great benefits gained through working with other town agencies and organizations, including the Greenland Police Department, Greenland Fire Department, Weeks Library, Greenland Women's Club, Recreation Department, and others.

Our School community is comprised of many dedicated individuals, and I commend our staff, students, school officials, parents, and residents who continue to support our school through a shared commitment to quality education in Greenland.

Report of Portsmouth High School

Mary Lyons, Principal

The purpose of the Portsmouth schools is to educate all students by challenging them to become thinking, responsible, contributing citizens who continue to learn throughout their lives. Portsmouth High School's core values of Excellence, Community, Commitment and Leadership supports that mission and continues to challenge students in rigorous and relevant ways.

There are just under 1100 students attending Portsmouth High School, with class sizes averaging 15 and 17 for core courses. 38% of the student population comes from the surrounding towns of Rye, New Castle, Newington and Greenland. The faculty and staff at PHS take great pride in servicing the educational needs of all our students. Our long-standing partnership, continued collaboration, and shared commitment to improving the learning of all students has helped shape and grow the Portsmouth High School community into what is it today.

Portsmouth High School continues its commitment to offering a rich and broad program of studies and providing learning experiences outside of the classroom. This commitment is evident in the extensive course offerings and numerous extra-curricular programs available to Portsmouth High School students. Opportunities include, but are not limited to, AP and honors coursework; running start and dual enrollment opportunities for college credit; career and technical education; performing and visual arts; competitive fall, winter, and spring athletics; student council; peer leadership, service learning and community service; and over 40 clubs. PHS prides itself on providing an opportunity for every student to engage and excel.

Students strive for excellence in an environment that fosters a strong sense of belonging and one that allows students to explore and contribute to their own education and place in the global environment. Portsmouth High School promotes a culture of respect and tolerance where students feel safe enough to take healthy educational risks. We pride ourselves in our work to prepare students for the future. Our graduation rate is over 97% and our students receive acceptance to top colleges in the country and we continue to score above the national average on SATs.

With the advances in technology and the rapidly changing world we live in, educational priorities change too. Creativity, innovation, critical thinking, problem solving, collaboration, communication are all skills necessary for students to possess in order to thrive in today's global economy.

Staff facilitates, models, teaches and nurtures those skills in our daily work with students. We celebrate the successes of our community of learners and know Portsmouth High School students are well prepared for life after high school.



GREENLAND CENTRAL SCHOOL
Statistics for Ten Years Ending June 30, 2015

| School Year | Weeks in Year | Males | Females | Total Pupils | * ADM | **ADA | Average Daily Attendance | Percentage of Attendance |
|-------------|---------------|-------|---------|--------------|--------|-------|--------------------------|--------------------------|
| 2004/05 | 39 | 210 | 191 | 401 | 384.4 | 11.0 | 373.4 | 97.2 |
| 2005/06 | 39 | 206 | 179 | 385 | 364.4 | 11.3 | 353.1 | 96.9 |
| 2006/07 | 39 | 182 | 175 | 357 | 336.6 | 10.9 | 325.7 | 96.8 |
| 2007/08 | 39 | 184 | 171 | 355 | 341.6 | 11.7 | 329.8 | 96.6 |
| 2008/09 | 39 | 178 | 168 | 346 | 332.9 | 12 | 320.8 | 96.6 |
| 2009/10 | 39 | 185 | 176 | 361 | 341.4 | 13 | 328.4 | 96.2 |
| 2010/11 | 39 | 176 | 188 | 364 | 338.23 | 11.3 | 327 | 96.7 |
| 2011/12 | 39 | 184 | 191 | 375 | 348.28 | 9.8 | 338.4 | 96.8 |
| 2012/13 | 39 | 184 | 191 | 375 | 360.77 | 12.2 | 348.6 | 96.6 |
| 2013/14 | 39 | 197 | 194 | 391 | 371.23 | 11.7 | 359.5 | 96.8 |
| 2014/15 | 39 | 200 | 198 | 398 | 375.35 | 12.9 | 362.4 | 96.6 |

* Average Daily Membership ** Average Daily Absences

GENERAL FALL ENROLLMENT REPORT
AS OF OCTOBER 1, 2015

| GRADE | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | TOTAL |
|-------|----|----|----|----|----|----|----|----|----|-------|
| | 37 | 48 | 51 | 38 | 52 | 41 | 43 | 42 | 39 | 391 |

STATE ASSESSMENT PROGRAM

State Assessment Results K – 12 can be found at:
the School District Website:
www.sau50.org
or at the State Website:
http://www.ed.state.us/education/doe/organization/curriculum/NECAP_results.htm

GREENLAND SCHOOL DISTRICT STAFF MEMBERS

| | | | | | |
|----------------------------|---|--|--------------------|---|-------------------------------------|
| Susan Bacon | - | Librarian / Media Specialist | Gene Guth | - | Instrumental Music Instructor |
| Kara Barnes | - | Teacher - Kindergarten | Lynne Guyre | - | Teacher 7th & 8th Social Studies |
| Dale Bickford | - | Custodian | Sarah Hamel | - | Special Education Aide |
| Kim Bolton | - | Secretary | Kathy Hanson | - | Art Instructor |
| Bill Bonacci | - | Custodian | Melissa Haynes | - | Special Education Teacher |
| Alyssa Brady | - | Teacher 3rd | Deb Heikkila | - | Food Service Director |
| Lorie Bromley | - | Teacher 4th | Sue Hett | - | Teacher 1st |
| Julie Buckley | - | Paraprofessional | Erin Hoppe | - | Teacher 3rd |
| Rick Bzdafka | - | Teacher 7th & 8th Science | Heather Jenkins | - | Teacher 2nd |
| Tish Campbell | - | Special Education Aide | Beth Kendall | - | Media Paraprofessional |
| Vickie Canner | - | Title I Coordinator / Reading Specialist | Marcia Leach | - | Music Instructor |
| Chris Caron | - | Technology Coordinator | Dana McKenna | - | Preschool Speech Therapist |
| Sheila Cleary | - | Counselor | Maryann Misiaszek | - | Nurse |
| Suzanne Cohoon | - | Special Education Teacher | Kristin Moaratty | - | JH Paraprofessional |
| Marian Connelly | - | Occupational Therapist | Denise Monroe | - | Teacher - Preschool |
| Nicole Connelly | - | Athletic Director | Ashley Nason | - | Teacher 5th & 6th - Language Arts |
| Corinne Conrad | - | Special Education Teacher | Steve Norton | - | Teacher 5th & 6th - Science |
| Patricia Conway | - | Title I Paraprofessional | Janice Pitts | - | Special Education Aide |
| Joan Copp | - | Coordinator of Special Education | Andrea Prieto | - | Teacher 7th & 8th - Language Arts |
| Jonathan Dowling | - | Teacher 5th & 6th - Social Studies | Kathy Ricci | - | Title I Paraprofessional |
| Stephanie Downing | - | Teacher 4th | Jessica Richardson | - | Special Education Teacher |
| Sylvia Drapeau | - | Kindergarten Aide | Lisa Shaker | - | School Psychologist |
| Warren Ducharme | - | Maintenance / Custodian Director | Tracy Sherrill | - | Teacher 5th & 6th - Math |
| Hannah Eldridge | - | Teacher 2nd | Barbara Simeone | - | Paraprofessional |
| Nancy Emerson | - | Teacher 1st | Kate Simons | - | Teacher 3rd |
| Jackie Firmin | - | Special Education Aide | Erin Sinclair | - | Teacher 2nd |
| Paddy Fitzgerald | - | Food Service Staff | Liz Smith | - | Food Service Staff |
| Deborah Fournier-Johnstone | - | Speech and Language Pathologist | Peter Smith | - | Principal |
| Cindy Frizzle | - | Spanish Teacher | Beth Sommers | - | Curriculum/Extended Learning Coord. |
| Andrea Gordon | - | Paraprofessional | Bobbie Stormann | - | Teacher 4th |
| Stacey Gosselin | - | Physical Education/Health Instructor | Lauren Teenden | - | Teacher 7th & 8th Math |
| Kelli Gray | - | Receptionist | Chrissy Vogel | - | Teacher 1st |
| Steve Guerrera | - | Custodian | Effie Wyman | - | Paraprofessional |

EXIT DATA FOR PORTSMOUTH HIGH SCHOOL CLASS OF 2015

(Graduates from the Town of Greenland)

COLLEGE PLANS

Out of the 33 Greenland graduates at Portsmouth High School in 2015, 24 of them planned to attend college after graduation.

Four Year Colleges:

| | |
|----------------------------------|---------------------------|
| College of Charleston | Quinnipiac University |
| Florida Gulf Coast University | Salve Regina University |
| George Washington University (2) | St. Lawrence University |
| Keene State College (2) | UNH (2) |
| Newbury College | University of Tampa |
| Ohio State University | University of Vermont (3) |
| Penn State University | Villanova University |
| Plymouth State University (2) | Westminster College |

Further Education:

| |
|----------------------------------|
| Great Bay Community College (2) |
| Southern Maine Community College |

| | |
|--|-----|
| Number of Greenland Seniors who graduated | 33 |
| Number of Greenland Seniors Taking the SATs | 24 |
| Average Greenland SAT Scores | |
| Critical Reading | 552 |
| Math | 563 |
| Writing | 542 |
| Average Portsmouth High School SAT Scores | 171 |
| Critical Reading | 546 |
| Math | 543 |
| Writing | 537 |
| Average New Hampshire SAT Scores | |
| Critical Reading | 525 |
| Math | 530 |
| Writing | 511 |
| Average National SAT Scores | |
| Critical Reading | 495 |
| Math | 511 |
| Writing | 484 |
| Number of Students Entering College | 27 |
| Number of Students Entering the Workforce/Military | 6 |
| Undecided | 0 |

~ 2015 SCHOOL EMPLOYEE WAGES ~

(Wages listed are Social Security earning for the year ending Dec. 31, 2015)

| <u>NAME</u> | <u>POSITION</u> | <u>Earnings</u> |
|----------------------|---------------------------|------------------------|
| ALLEN, Linda P | Substitute | \$ 285.00 |
| ALLEN, Susan E | Substitute | 665.28 |
| ARGUE, Nancy E | Substitute | 247.64 |
| BACON, Susan | Librarian | 57,810.14 |
| BARNES, Kara | Teacher | 55,917.35 |
| BARR, David | Substitute | 85.00 |
| BICKFORD, Dale | Custodian | 32,839.43 |
| BOLTON, Kim | Secretary | 42,464.32 |
| BONACCI, William H | Custodian | 16,894.71 |
| BOUFFARD, Dean | Moderator | 75.00 |
| BRADY, Alyssa | Teacher | 49,869.16 |
| BREWER, Karla | SPED Teacher/Case Manager | 39,170.91 |
| BROMLEY, Lorie | Teacher | 58,594.61 |
| BUCKLEY, Julie | Special Ed. Aide | 20,548.38 |
| BUNNELL, Randy | School Board Member | 1,000.00 |
| BZDAFKA, Richard | Teacher | 73,187.22 |
| CAMPBELL, Patricia | Special Ed. Aide | 7,228.73 |
| CANNER, Victoria | Reading Specialist | 78,447.52 |
| CARON, Christopher | Teacher | 66,857.25 |
| CHAVEZ, Regina | Substitute | 51.76 |
| CHENEY, Joy | Special Ed. Aide | 12,100.74 |
| CLARK, Roseann | Substitute | 1,143.70 |
| CLEARY, Sheila | Counselor | 73,524.54 |
| COFFEY-PHILBRICK, K. | Substitute | 481.00 |
| COHOON, Suzanne N | Teacher | 44,826.15 |
| COLE, Ann | Substitute | 997.50 |
| CONNELLY, Marian | Occup. Therapist | 47,869.08 |
| CONNELLY-MITCHELL, M | Substitute | 3,353.49 |
| CONNELLY, Nicole | Educational Aide | 8,620.68 |
| CONRAD, Corrine | Teacher | 55,772.58 |
| CONWAY, Patricia | REAP Aide | 6,676.55 |
| COPP, Joan | Special Ed. Coordinator | 84,627.31 |
| COUTURE, Len | School Board Member | 1,000.00 |
| DEREMER, Lynn | Teacher | 424.70 |
| DESTEFANO, Carol W | Special Education Aide | 10,013.75 |
| DETESO, Margaret | Special Education Aide | 9,806.73 |
| DOWLING, Jonathan | Teacher | 55,625.40 |
| DOWNING, Stephanie | Teacher | 51,983.61 |
| DRAPEAU, Sylvia | Educational Aide | 6,040.94 |
| DUCHARME, Warren | Custodian | 55,356.03 |
| ELDRIDGE, Hannah | Teacher | 15,706.26 |
| EMERSON, Nancy | Teacher | 74,013.38 |
| FIRMIN, Jacqueline | Special Education Aide | 7,759.65 |
| FITZGERALD, P | Food Service | 14,918.41 |
| FLAGG, Polly | Substitute | 2,671.24 |

| | | |
|-----------------------|--------------------------|-----------|
| FOURNIER-JOHNSTONE, D | Speech | 43,659.42 |
| FOX, April | Minute Taker | 1, 230.00 |
| FRIZZLE, Cynthia | Spanish | 72,499.37 |
| GENTES, Jane | Preschool Aide | 13,156.63 |
| GORDON, Andrea | Special Ed. Aide | 21,578.70 |
| GOSSELIN, Stacey J | Teacher | 53,729.53 |
| GRAY, Kelli L | Secretary Assistant | 20,331.39 |
| GRIFFIN, Kyle | Coach | 1,250.00 |
| GRIMES, Jeffrey | Coach | 833.00 |
| GUERRERA, Stephen | Custodian | 38,347.27 |
| GUTH, Eugene | Music | 30,770.22 |
| HAMEL, Sarah | Special Education Aide | 7,821.86 |
| HAMILTON, Heidi | Educational Aide | 11,519.98 |
| HANSON, Kathleen | Art | 68,788.54 |
| HARTMANN, Jerrian | Treasurer | 3,000.00 |
| HAYNES, Melissa | Educational Aide | 26,096.96 |
| HEIKKILA, Deborah | Food Service | 19,368.59 |
| HETT, Susan | Teacher | 58,410.02 |
| HOPPE, Erin L. | Teacher | 46,757.11 |
| HUESTIS, Sara | School Board Member | 1,000.00 |
| JAGGARS, Stephanie | Substitute | 290.72 |
| JENKINS, Heather | Teacher | 66,862.74 |
| KENDALL, Elizabeth | Educational Aide | 4,185.10 |
| KLANCHESSER, Fail | Substitute | 85.00 |
| LEACH, Marcia | Music | 57,241.90 |
| LOCANDRO, Michelle | Substitute | 172.64 |
| MACDONALD, Lynne M | Teacher | 54,127.27 |
| MACDONALD, Travis | Coach | 2,500.00 |
| McKENNA, Dana | Teacher | 1,944.88 |
| MAYER, Ann | School Board Member | 2,000.00 |
| MAYER, Jessica | Substitute | 95.00 |
| MESSER, Marilyn | Teacher | 55.18 |
| METREAUD, Diana R | ESOL Service Provider | 513.71 |
| MISIASZEK, Maryann | Nurse | 54,866.86 |
| MITCHELL, Robina | Substitute | 77.64 |
| MOARATTY, Kristin | Special Educ. Aide | 20,191.56 |
| MONROE, Denise | Teacher | 100.00 |
| MOORE, Aidan | Coach | 1,250.00 |
| MORAN, Corey | Custodian | 30,992.86 |
| MORSE, Daniel | Special Educ. Aide | 11,484.65 |
| NORMANDEAU, Abigayle | Substitute | 170.00 |
| NORTON, Steven | Teacher | 75,400.54 |
| NUTE, Sarah | Teacher | 112.27 |
| OBRIEN, Sarah | Substitute | 1,805.25 |
| OLSEN, Kenneth | Special Ed Teacher | 39,002.40 |
| OUIMETTE, Tara | Substitute | 512.00 |
| PARKINSON, Janet | Coach | 1,250.00 |
| PENACHO, Coleen | Supervisory of Checklist | 50.00 |
| PERLOWSKI, Deborah | Educational Aide | 139.39 |

| | | |
|-------------------------|----------------------------|------------|
| PHILBRICK, Jan | Substitute | 81.12 |
| PHILBRICK, Joseph | Supervisory of Checklist | 50.00 |
| PITTS, Janice | Special Ed. Aide | 17,444.00 |
| PRATT, Sheila | Substitute/Clerk | 9,620.04 |
| PRIETO, Andrea | Teacher | 69,544.50 |
| RICCI, Kathleen B | Substitute | 18,130.59 |
| RICHARDSON, Jessica | Special Ed Aide | 22,817.22 |
| SANTOS-ITALIANO, Suzana | Substitute | 170.00 |
| SCALA, Anne | Substitute | 1,530.00 |
| SCUDERI, Cynthia | Substitute | 85.00 |
| SEVIGNY, Ashley | Teacher | 50,200.82 |
| SHERRILL, Tracy | Teacher | 71,724.05 |
| SIMEONE, Barbara | Special Ed. Aide | 5,555.11 |
| SIMONS, Katherine | Teacher | 50,076.79 |
| SINCLAIR, Erin | Teacher | 51,569.08 |
| SINCLAIR, Timothy | Summer Program | 2,520.00 |
| SMITH, Elizabeth | Food Service | 17,017.23 |
| SMITH, Michael | Substitute | 170.00 |
| SMITH, Peter | Principal | 122,323.30 |
| SODINI, Colleen | Special Educ. Aide | 16,939.23 |
| SOMMERS, Beth | Coor Curriculum Integrator | 60,879.52 |
| SOUTHWORTH, Thomas | Co-curricular | 1,500.00 |
| STONE, Martha | School Board Member | 1,000.00 |
| STORMANN, Bobbie | Teacher | 24,425.97 |
| TAGUE, Sandra | School Board Member | 2,500.00 |
| TEEDEN, Lauren E | Teacher | 48,705.99 |
| THOMPSON, Jacqueline | Substitute | 312.00 |
| VOGEL, Christine | Teacher | 48,157.48 |
| VOGT, Robin | Substitute | 1,420.56 |
| WALSH, Patrick | School Board Member | 2,000.00 |
| WINSOR, Kerrie | Substitute | 2,711.60 |
| WYMAN, Effie | Para Educator | 17,120.27 |

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS

JUNE 30, 2015

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

REPORT ON AUDIT OF BASIC FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2015

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GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2015

The following is the Management Discussion and Analysis Report for the Greenland, New Hampshire, School District (the "District") for the fiscal year ended June 30, 2015. Responsibility for both the accuracy of the data, and the completeness and fairness of this presentation (including all disclosures) rests with the administration. To the best of our knowledge and belief, the data contained herein is accurate in all material respects. This data is reported in a manner designed to fairly present the District's financial position, and the result of operations of the various funds of the District. All disclosures necessary to enable the reader to gain an accurate understanding of the District's financial activities have been included.

The District's administration is responsible for establishing an accounting and internal control structure designed to ensure that the physical, data, informational, intellectual, and human resource assets of the District are protected from loss, theft, and misuse, and to ensure that adequate accounting information is maintained and reported in conformity with generally accepted accounting principles in the U.S. (GAAP). The administration also strives to ensure that these assets are put to good and effective use. The internal control structure is designed to provide reasonable assurances that these objectives are attained.

Overview of the Financial Statements

The financial statements presented herein include all of the activities of the Greenland, New Hampshire, School District using the integrated approach as prescribed by GASB Statement 34.

This discussion and analysis is intended to serve as an introduction to the District's financial statements. The basic financial statements comprise of three (3) components:

1. Government-wide financial statements;
2. Fund financial statements; and
3. Notes to the basic financial statements.

Government-Wide Financial Statements

The District's annual report includes two (2) government-wide financial statements. These statements provide both long-term and short-term information about the school's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the District-wide statement of financial position presenting information that includes all of the District's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall economic health of the District would extend to other non-financial factors such as the District tax appropriation or the condition of District infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the School's net position changed during the current year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the Statement of Activities is to show the financial reliance of the District's activities or functions on revenues provided by the District's taxpayers.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

(Continued)

Both government-wide financial statements distinguish governmental activities of the District that are periodically supported by taxes and intergovernmental revenues, such as state-wide appropriations and from business type activities that are intended to recover all or a significant portion of their costs through user fees and charges.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the District can be divided into two categories: governmental funds and fiduciary funds.

- **Governmental Funds** - Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the District's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what monies are left at year-end. Governmental funds are reported using a modified accrual method of accounting which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the District's programs.

The District adopts an annual budget for its General Fund, as required by the New Hampshire Statutes. The budget is a legally adopted document that incorporates input from the citizens of the District, the management of the schools and School Administrative Unit No. 50, and the decision of the Greenland, New Hampshire, School Board about which services to provide and how to pay for them. It also authorizes the District to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the District complied with the budget adopted and whether or not the District succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The other governmental funds are comprised of the special revenue funds, which consist of the expendable trust, food service and public and private grants.

- **Fiduciary Funds** - Fiduciary funds are used to account for resources held for the benefit of parties outside of the District. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the District's own programs.

Notes to the Financial Statements

The accompanying notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin immediately following the basic financial statements.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2015
(Continued)

Government-Wide Financial Analysis

Statements of Net Position

The following is a summary of condensed government-wide financial data for the current and prior fiscal years.

**Statements of Net Position
June 30, 2015 and 2014**

| | 2015 | 2014 |
|---|------------------|------------------|
| CURRENT AND OTHER ASSETS: | | |
| Capital assets | \$ 5,093,343 | \$ 5,380,745 |
| Other assets | 515,555 | 339,339 |
| Cash equivalents restricted as to use | 262,607 | 242,207 |
| TOTAL ASSETS | \$ 5,871,505 | \$ 5,962,291 |
| <u>LIABILITIES AND NET POSITION</u> | | |
| CURRENT AND OTHER LIABILITIES: | | |
| Current portion of general obligation bonds | \$ 325,000 | \$ 325,000 |
| Other liabilities | 179,876 | 45,257 |
| GENERAL OBLIGATION BONDS - | | |
| Net of current portion | 2,245,000 | 2,570,000 |
| LONG-TERM LIABILITIES - | | |
| Pension benefits payable | 3,300,903 | - |
| DEFERRED INFLOWS OF RESOURCES - | | |
| Related to pensions | 434,513 | - |
| TOTAL LIABILITIES | 6,485,292 | 2,940,257 |
| NET POSITION: | | |
| Invested in capital assets | 2,523,343 | 2,485,745 |
| Restricted | 271,517 | 244,235 |
| Unrestricted | (3,408,647) | 292,054 |
| Total net position | (613,787) | 3,022,034 |
| TOTAL LIABILITIES AND NET POSITION | \$ 5,871,505 | \$ 5,962,291 |

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

(Continued)

**Statements of Activities
For the Years Ended June 30, 2015 and 2014**

| Revenue | 2015 | 2014 |
|---|--------------------|-------------------|
| General revenues: | | |
| District property taxes | \$5,973,279 | \$5,924,838 |
| Intergovernmental | 2,226,895 | 2,205,756 |
| Interest and other income | 27,845 | 23,606 |
| | <hr/> 8,228,019 | <hr/> 8,154,200 |
| Expenses | | |
| Program expenses: | | |
| Instruction | 5,617,479 | 5,485,105 |
| Support services: | | |
| Student | 353,931 | 349,750 |
| Instructional | 180,265 | 196,571 |
| General administration | 399,340 | 355,284 |
| School administration | 255,091 | 246,456 |
| Operation and maintenance of plant | 476,374 | 484,226 |
| Student transportation | 265,709 | 244,901 |
| Centralized services | 10,728 | 33,300 |
| Food service | 42,216 | 43,788 |
| Interest | 117,945 | 131,514 |
| Facilities | 32,888 | 2,455 |
| Depreciation | 312,327 | 312,327 |
| Total governmental activities | <hr/> 8,064,293 | <hr/> 7,885,677 |
| Change in net position | <hr/> 163,726 | <hr/> 268,523 |
| Beginning net position as originally stated | 3,022,034 | 2,753,511 |
| Prior period adjustment | (3,799,547) | - |
| Beginning net position as restated | <hr/> (777,513) | <hr/> - |
| Net position, ending | <hr/> \$ (613,787) | <hr/> \$3,022,034 |

As noted earlier, net position may serve over time as a useful indicator of a District's financial position. At the close of the most recent fiscal year, total net position was \$(613,787), a decrease of \$3,635,821 from the prior year. The reason for the significant change is due to the impact of GASB 68 and 71 implementation being reflected in the current year. Refer to Note 10 of the financial statements for additional information.

The largest portion of net position, \$2,523,343, reflects the District's investment in capital assets (e.g. land, buildings and improvements, machinery, equipment and furnishings, and books); less any related debt used to acquire those assets that is still outstanding. These capital assets are used to provide services to citizens; consequently, these assets are not available for future spending.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

(Continued)

Financial Analysis of the District's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing financing requirements.

General Fund Budgetary Highlights

- The District's liabilities exceeded its assets by \$613,787 (net position) for the fiscal year reported. This compares to the previous year when the assets exceeded liabilities by \$3,022,034.
- The District had total revenue of \$8,228,019 of which \$5,973,279 came from the collection of district taxes. Total revenues increased by \$73,819 from last year's revenue.
- The District had total expenditures of \$8,064,293 which is a \$178,616 increase from last year. The increase in expenditures is primarily attributed to the increase in instruction.
- At the end of the current fiscal year, the unreserved fund balance for the General Fund was \$326,769 or 4.1% of total general fund expenditures including transfers.
- Total liabilities of the District increased by \$133,160 to \$173,950 during the year. The increase in liabilities is primarily attributed to accounts payable.

The unreserved fund balance of the General Fund increased by \$34,715 during this current fiscal year.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2015

(Continued)

Long Term Obligations

At June 30, 2015, the District had total bonded debt outstanding of \$2,570,000.

General Obligation Bonds

For the years ended June 30,

| | 2015 | 2014 | % Change |
|--|-------------|-------------|----------|
| 2003; Serial Bonds through August 2022 | \$2,570,000 | \$2,895,000 | (11.2) |

At year end District bonds decreased by 11.2% over the prior year as shown above due to a \$325,000 debt payment made during the past fiscal year.

Compensated absences, determined in accordance with contractual agreements, increased from \$44,238 to \$45,146.

Additional information on long term obligations can be found in the footnotes to the financial statements.

Expendable Trust Funds

The District maintains five expendable trust funds, (which are held by the Trustees of the Trust Fund):

Expendable Trust Funds

June 30,

| | 2015 | 2014 |
|--------------------|-------------------|-------------------|
| Tuition | \$ 215,835 | \$ 215,835 |
| Building & Grounds | 40,945 | 20,545 |
| Generator | 4,825 | 4,825 |
| School Insurance | 1,002 | 1,002 |
| Total | <u>\$ 262,607</u> | <u>\$ 242,207</u> |

The increase in the value of the Expendable Trust Funds was due to rental income deposited to the Building & Grounds account.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2015
(Continued)

Economic Factors and Next Year's Budgets and Rates

The following key economic indicators reflect the growth and prosperity of the District.

- The Northeast Region Consumer Price Index (CPI) for June 2015 was 253.6 or the same as it was in June 2014.
- Student enrollment based on average daily membership (ADM) increased in fiscal year 2014-2015 by 5 students.

Requests for Information

This financial report is designed to provide a general overview of the District's finances for those with an interest in this area. Questions concerning any of the information found in this report or requests for additional information should be directed to James Katkin, Business Administrator, Greenland, New Hampshire, School District, 48 Post Road, Greenland, NH 03840.



Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

INDEPENDENT AUDITOR'S REPORT

Greenland, New Hampshire, School Board
Greenland, New Hampshire, School District
Greenland, NH 03840

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Greenland, New Hampshire, School District (the "District") as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Greenland, New Hampshire School District as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As discussed in Note 10 to the financial statements, during fiscal year ending June 30, 2015, the District has adopted the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 68, *Financial Reporting for Pension Plans* and the related GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date* – an amendment of GASB Statement No. 68. Our opinion is not modified with respect to this matter.

Report on Partial Comparative Information

We have previously audited the District's 2014 financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 8, 2014. In our opinion, the partial comparative information presented herein as of and for the year ended June 30, 2014 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 1-7 and 15 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Greenland, New Hampshire, School District's basic financial statements. The additional information included in the other financial information section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Barard Johnson & Company P.C.

Topsfield, Massachusetts
December 4, 2015

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENT OF NET POSITION

JUNE 30, 2015

(With partial comparative information as of June 30, 2014)

| ASSETS | Governmental Activities | |
|---|----------------------------|--------------|
| | 2015 | 2014 |
| CURRENT ASSETS: | | |
| Cash | \$ 487,012 | \$ 324,680 |
| Due from other governments | 13,707 | 8,381 |
| Due from other funds | 11,826 | 4,650 |
| Inventories | 3,010 | 1,628 |
| Total current assets | 515,555 | 339,339 |
| CASH EQUIVALENTS RESTRICTED AS TO USE | 262,607 | 242,207 |
| CAPITAL ASSETS - | | |
| Net of accumulated depreciation | 5,093,343 | 5,380,745 |
| TOTAL ASSETS | \$ 5,871,505 | \$ 5,962,291 |
| <u>LIABILITIES AND NET POSITION</u> | | |
| CURRENT LIABILITIES: | | |
| Current portion of general obligation bonds | \$ 325,000 | \$ 325,000 |
| Accounts payable | 168,050 | 40,606 |
| Due to other funds | 11,826 | 4,651 |
| Total current liabilities | 504,876 | 370,257 |
| GENERAL OBLIGATION BONDS - | | |
| Net of current portion | 2,245,000 | 2,570,000 |
| LONG-TERM LIABILITIES | | |
| Pension benefits payable | 3,300,903 | - |
| DEFERRED INFLOWS OF RESOURCES | | |
| Related to pensions | 434,513 | - |
| Total liabilities | 6,485,292 | 2,940,257 |
| NET POSITION: | | |
| Invested in capital assets | 2,523,343 | 2,485,745 |
| Restricted | 271,517 | 244,235 |
| Unrestricted | (3,408,647) | 292,054 |
| Total net position | (613,787) | 3,022,034 |
| TOTAL LIABILITIES AND NET POSITION | \$ 5,871,505 | \$ 5,962,291 |

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2015
(With partial comparative information for the year ended June 30, 2014)

| Government Activities: | Expenses | Charge for Expenses | Grants | Net 2015 | Net 2014 |
|---|---------------|------------------------|--------------|------------------|------------------|
| Instruction | \$ 5,675,512 | \$ - | \$ (58,033) | \$ 5,617,479 | \$ 5,485,105 |
| Support services: | | | | | |
| Student services | 353,931 | - | - | 353,931 | 349,750 |
| Instructional | 180,265 | - | - | 180,265 | 196,571 |
| General administration - district | 399,340 | - | - | 399,340 | 355,284 |
| School administration | 255,091 | - | - | 255,091 | 246,456 |
| Operation and maintenance of plant | 476,374 | - | - | 476,374 | 484,226 |
| Student transportation | 265,709 | - | - | 265,709 | 244,901 |
| Centralized services | 10,728 | - | - | 10,728 | 33,300 |
| Food service | 100,575 | (58,359) | - | 42,216 | 43,788 |
| Interest | 117,945 | - | - | 117,945 | 131,514 |
| Facilities | 32,888 | - | - | 32,888 | 2,455 |
| Depreciation | 312,327 | - | - | 312,327 | 312,327 |
| Total government activities | 8,180,685 | (58,359) | (58,033) | 8,064,293 | 7,885,677 |
| General Revenues: | | | | | |
| District property taxes | | | | 5,973,279 | 5,924,838 |
| Intergovernmental | | | | 2,226,895 | 2,205,756 |
| Interest and other | | | | 27,845 | 23,606 |
| Total general revenues | | | | 8,228,019 | 8,154,200 |
| CHANGE IN NET POSITION | | | | 163,726 | 268,523 |
| NET POSITION AT BEGINNING OF YEAR, as originally stated | | | | 3,022,034 | 2,753,511 |
| PRIOR PERIOD ADJUSTMENT | | | | (3,799,547) | - |
| NET POSITION AT BEGINNING OF YEAR, as restated | | | | (777,513) | 2,753,511 |
| NET POSITION AT END OF YEAR | | | | \$ (613,787) | \$ 3,022,034 |

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

BALANCE SHEETS
GOVERNMENTAL FUNDS

JUNE 30, 2015

(With partial comparative information for the year ended June 30, 2014)

| | Governmental Fund Types | | | Total Governmental 2015 | Total Governmental 2014 |
|---|----------------------------|--------------------|---------------------|-------------------------------|-------------------------------|
| | General | Special Revenue | Expendable Trust | | |
| ASSETS: | | | | | |
| Cash | \$ 487,012 | \$ - | \$ - | \$ 487,012 | \$ 324,680 |
| Cash equivalents restricted as to use | - | - | 262,607 | 262,607 | 242,207 |
| Due from other governments | 7,781 | 5,926 | - | 13,707 | 8,381 |
| Due from other funds | 5,926 | 5,900 | - | 11,826 | 4,650 |
| Inventories | - | 3,010 | - | 3,010 | 1,628 |
| TOTAL ASSETS | \$ 500,719 | \$ 14,836 | \$ 262,607 | \$ 778,162 | \$ 581,546 |
| LIABILITIES & FUND BALANCE: | | | | | |
| Liabilities: | | | | | |
| Accounts payable | \$ 168,050 | \$ - | \$ - | \$ 168,050 | \$ 40,606 |
| Due to other funds | 5,900 | 5,926 | - | 11,826 | 4,651 |
| TOTAL LIABILITIES | 173,950 | 5,926 | - | 179,876 | 45,257 |
| Fund Balance: | | | | | |
| Reserved for special purpose | - | 8,910 | 262,607 | 271,517 | 244,235 |
| Unreserved | 326,769 | - | - | 326,769 | 292,054 |
| TOTAL FUND BALANCE | 326,769 | 8,910 | 262,607 | 598,286 | 536,289 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 500,719 | \$ 14,836 | \$ 262,607 | \$ 778,162 | \$ 581,546 |

Total governmental fund balance \$ 598,286

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds 5,093,343

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the governmental funds (2,570,000)

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds - pension benefits payable (3,300,903)

Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds - deferred inflows of resources related to pensions (434,513)

Total net position - governmental funds \$ (613,787)

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED BALANCE SHEETS
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2015

(With partial comparative information for the year ended June 30, 2014)

| | Governmental Fund Types | | Fiduciary Fund | Account Group |
|--|----------------------------|--------------------|----------------------|------------------------------|
| | General | Special Revenue | Expendable Trusts | General Long-Term Debt |
| Cash | \$ 487,012 | \$ - | \$ - | \$ - |
| Cash equivalents restricted as to use | - | - | 262,607 | - |
| Due from other governments | 7,781 | 5,926 | - | - |
| Due from other funds | 5,926 | 5,900 | - | - |
| Inventories | - | 3,010 | - | - |
| Amount to be provided for employee compensated absences | - | - | - | 45,146 |
| Amount to be provided for retirement of long-term debt | - | - | - | 2,570,000 |
| TOTAL ASSETS | \$ 500,719 | \$ 14,836 | \$ 262,607 | \$ 2,615,146 |
| LIABILITIES & FUND BALANCE: | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ 168,050 | \$ - | \$ - | \$ - |
| Due to other funds | 5,900 | 5,926 | - | - |
| Employee compensated absences | - | - | - | 45,146 |
| Bonds payable | - | - | - | 2,570,000 |
| TOTAL LIABILITIES | 173,950 | 5,926 | - | 2,615,146 |
| Fund Balance: | | | | |
| Reserved | - | 8,910 | 262,607 | - |
| Unreserved | 326,769 | - | - | - |
| TOTAL FUND BALANCE | 326,769 | 8,910 | 262,607 | - |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 500,719 | \$ 14,836 | \$ 262,607 | \$ 2,615,146 |

The accompanying notes are an integral part of these financial statements

| Totals | |
|---------------------|---------------------|
| (Memorandum Only) | |
| 2015 | 2014 |
| \$ 487,012 | \$ 324,680 |
| 262,607 | 242,207 |
| 13,707 | 8,381 |
| 11,826 | 4,650 |
| 3,010 | 1,628 |
| 45,146 | 44,238 |
| 2,570,000 | 2,895,000 |
| <u>\$ 3,393,308</u> | <u>\$ 3,520,784</u> |

| | |
|---------------------|---------------------|
| \$ 168,050 | \$ 40,606 |
| 11,826 | 4,651 |
| 45,146 | 44,238 |
| 2,570,000 | 2,895,000 |
| <u>2,795,022</u> | <u>2,984,495</u> |
| 271,517 | 244,235 |
| 326,769 | 292,054 |
| <u>598,286</u> | <u>536,289</u> |
| <u>\$ 3,393,308</u> | <u>\$ 3,520,784</u> |

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUSTS
FOR THE YEAR ENDED JUNE 30, 2015
(With partial comparative information for the year ended June 30, 2014)

| | Governmental Fund Types | | Fiduciary Fund |
|---|-------------------------|--------------------|----------------------|
| | General Fund | Special Revenue | Expendable Trusts |
| REVENUE: | | | |
| District tax appropriation | \$ 5,973,279 | \$ - | \$ - |
| Intergovernmental | 2,226,895 | 48,108 | - |
| Food and milk sales | - | 58,359 | - |
| Other | 27,845 | 9,925 | - |
| TOTAL REVENUE | 8,228,019 | 116,392 | - |
| EXPENDITURES: | | | |
| Instruction | 5,696,025 | 27,887 | - |
| Supporting Services: | | | |
| Student services | 359,029 | - | - |
| Instructional | 173,595 | 8,151 | - |
| General administrative-SAU level | 399,398 | - | - |
| School administrative | 259,131 | - | - |
| Student transportation | 265,709 | - | - |
| Centralized services | 10,728 | - | - |
| Operation of plant | 480,382 | - | - |
| Food service | - | 101,621 | - |
| Facility expenses | 57,813 | - | - |
| Debt-service - interest | 117,945 | - | - |
| Debt-service - principal | 325,000 | | |
| TOTAL EXPENDITURES | 8,144,755 | 137,659 | - |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | 83,264 | (21,267) | - |
| OTHER FINANCING SOURCES (USES) | | | |
| Operating Transfers In | - | 28,149 | 20,400 |
| Operating Transfers Out | (48,549) | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | (48,549) | 28,149 | 20,400 |
| EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES | 34,715 | 6,882 | 20,400 |
| FUND BALANCE AT BEGINNING OF YEAR | 292,054 | 2,028 | 242,207 |
| FUND BALANCE AT END OF YEAR | \$ 326,769 | \$ 8,910 | \$ 262,607 |

The accompanying notes are an integral part of these financial statements

| Totals | |
|-------------------|--------------|
| (Memorandum Only) | |
| 2015 | 2014 |
| \$ 5,973,279 | \$ 5,924,838 |
| 2,275,003 | 2,267,666 |
| 58,359 | 60,967 |
| 37,770 | 24,006 |
| 8,344,411 | 8,277,477 |
| 5,723,912 | 5,547,414 |
| 359,029 | 349,750 |
| 181,746 | 196,571 |
| 399,398 | 355,284 |
| 259,131 | 246,456 |
| 265,709 | 244,901 |
| 10,728 | 33,301 |
| 480,382 | 484,226 |
| 101,621 | 104,755 |
| 57,813 | 2,455 |
| 117,945 | 131,514 |
| 7,957,414 | 7,696,627 |
| 386,997 | 580,850 |
| 48,549 | 44,134 |
| (48,549) | (369,134) |
| - | (325,000) |
| 386,997 | 255,850 |
| 536,289 | 280,439 |
| \$ 923,286 | \$ 536,289 |

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINED STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL – GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2015

| | General Fund | | | Special Revenue Funds | | |
|--|--------------|--------------|--|-----------------------|----------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| REVENUE: | | | | | | |
| District tax appropriation | \$ 5,973,279 | \$ 5,973,279 | \$ - | \$ - | \$ - | \$ - |
| Intergovernmental | 2,227,481 | 2,226,895 | (586) | 55,200 | 48,108 | (7,092) |
| Food and milk sales | - | - | - | 61,000 | 58,359 | (2,641) |
| Other revenue | 33,400 | 27,845 | (5,555) | - | 9,925 | 9,925 |
| TOTAL REVENUE | 8,234,160 | 8,228,019 | (6,141) | 116,200 | 116,392 | 192 |
| EXPENDITURES: | | | | | | |
| Instruction | 5,842,306 | 5,696,025 | 146,281 | 32,000 | 27,887 | 4,113 |
| Support services: | | | | | | |
| Student services | 372,079 | 359,029 | 13,050 | - | - | - |
| Instructional | 203,087 | 173,595 | 29,492 | - | 8,151 | (8,151) |
| General admin. - district level | 349,488 | 399,398 | (49,910) | - | - | - |
| School administrative | 272,794 | 259,131 | 13,663 | - | - | - |
| Student transportation | 272,384 | 265,709 | 6,675 | - | - | - |
| Centralized services | 9,815 | 10,728 | (913) | - | - | - |
| Operation of plant | 511,620 | 480,382 | 31,238 | - | - | - |
| Food service | - | - | - | 109,894 | 101,621 | 8,273 |
| Facility expenses | 16,000 | 57,813 | (41,813) | - | - | - |
| Debt service - interest | 128,301 | 117,945 | 10,356 | - | - | - |
| Debt service - principal | 325,000 | 325,000 | - | - | - | - |
| TOTAL EXPENDITURES | 8,302,874 | 8,144,755 | 158,119 | 141,894 | 137,659 | 4,235 |
| EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES | (68,714) | 83,264 | 151,978 | (25,694) | (21,267) | 4,427 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfers in | - | - | - | - | 28,149 | 28,149 |
| Operating transfers out | (20,400) | (48,549) | (28,149) | - | - | - |
| TOTAL OTHER FINANCING SOURCES (USES) | (20,400) | (48,549) | (28,149) | - | 28,149 | 28,149 |
| EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER USES | (89,114) | 34,715 | 123,829 | (25,694) | 6,882 | 32,576 |
| FUND BALANCE AT BEGINNING OF YEAR | 292,054 | 292,054 | - | 2,028 | 2,028 | - |
| FUND BALANCE AT END OF YEAR | \$ 202,940 | \$ 326,769 | \$ 123,829 | \$ (23,666) | \$ 8,910 | \$ 32,576 |

The accompanying notes are an integral part of these financial statements.

| Totals (Memorandum Only) | | |
|--------------------------|--------------|--|
| Budget | Actual | Variance Favorable (Unfavorable) |
| \$ 5,973,279 | \$ 5,973,279 | \$ - |
| 2,282,681 | 2,275,003 | (7,678) |
| 61,000 | 58,359 | (2,641) |
| 33,400 | 37,770 | 4,370 |
| 8,350,360 | 8,344,411 | (5,949) |
| 5,874,306 | 5,723,912 | 150,394 |
| 372,079 | 359,029 | 13,050 |
| 203,087 | 181,746 | 21,341 |
| 349,488 | 399,398 | (49,910) |
| 272,794 | 259,131 | 13,663 |
| 272,384 | 265,709 | 6,675 |
| 9,815 | 10,728 | (913) |
| 511,620 | 480,382 | 31,238 |
| 109,894 | 101,621 | 8,273 |
| 16,000 | 57,813 | (41,813) |
| 128,301 | 117,945 | 10,356 |
| 325,000 | 325,000 | - |
| 8,444,768 | 8,282,414 | 162,354 |
| (94,408) | 61,997 | 156,405 |
| - | 28,149 | 28,149 |
| (20,400) | (48,549) | (28,149) |
| (20,400) | (20,400) | - |
| (114,808) | 41,597 | 156,405 |
| 294,082 | 294,082 | - |
| \$ 179,274 | \$ 335,679 | \$ 156,405 |

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Greenland, New Hampshire, School District (the "District") conform to generally accepted accounting principles in the U.S. (GAAP) as applicable to governmental units. The following is a summary of the significant accounting policies.

Financial Reporting Entity

The District is a subdivision of the State of New Hampshire providing management services for its member school district (Greenland, New Hampshire, School District). The District meets the criteria established by the Government Accounting Standards Board (GASB) as a primary governmental entity for financial reporting purposes.

The District includes pre-K through grade 8. Students in grades 9-12 attend Portsmouth High School.

Basis of Presentation

The District's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

1. Government-Wide Financial Statements:

The statement of net position and the statement of activities display information about the District as a whole. These statements include the financial activities of the primary government, except for fiduciary funds.

The statement of net position presents the financial condition of the governmental activities of the District at year end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the District's governmental activity. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

2. Fund Financial Statements:

During the year, the District segregates transactions related to certain District functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the District at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Fund Accounting

The District uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The District employs the use of two categories of funds: governmental and fiduciary.

1. Governmental Funds:

Government funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund form which they will be paid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the District's major governmental funds:

General Fund - The General Fund is the general operating fund of the District. All general appropriations that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The funds included in this group are the Federal Projects Funds and Food Service Fund.

Capital Projects - The Capital Projects Fund accounts for the financial transactions related to resources that are used for the District's various construction projects.

2. Fiduciary Funds:

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is made up of Expendable trusts which are used to account for assets held in a trustee capacity. Expendable trusts (in which the corpus can be spent) are accounted for in a similar fashion to government fund types.

Measurement Focus

1. Government-Wide Financial Statements:

The District-wide statements are reported using the *economic resources measurement focus*. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the District are included on the Statement of Net Position.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Measurement Focus (continued)

2. Fund Financial Statements:

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities and deferred in flows of resources generally are included on the balance sheet. The statement of revenues, expenditures are changes in fund balances reports on the sources (i.e. revenues and other financing sources) and used (i.e. expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reports on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of unearned revenue, and in the presentation of expenses versus expenditures.

1. Revenues – Exchange and Non-exchange Transactions:

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied (see Note 4). Revenue from grants and donations is recognized in the fiscal year in which all eligibility requirements are met, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: property taxes available as an advance, interest, tuition, grants, and student fees.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Basis of Accounting (continued)

2. Unearned Revenue:

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grants and entitlements received before the eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as unearned revenue.

3. Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measureable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

Budgetary Data

The District's budget represents functional appropriations as authorized by annual District meetings. The school board may transfer funds between operating categories, as they deem necessary. The District adopts its budget under state regulations, which differ somewhat from accounting principles generally accepted in the United States of America in that the focus is on the entire governmental unit rather than on the basis of fund types.

Capital Assets

General capital assets result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position, but are not reported in the fund financial statements.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their estimated fair values as of the date received. The District maintains a capitalization threshold of \$25,000. The District does not possess any infrastructure or intangible assets. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All reported capital assets except for land are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

| <u>Description</u> | <u>Years</u> |
|--|--------------|
| Buildings and improvements | 30 |
| Equipment and fixtures | 5-7 |
| Software and technology infrastructure | 5 |

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014
(CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Impairment of Long-Lived Assets

In accordance with accounting principles generally accepted in the United States of America, the District has given consideration to the impairment of their long-lived assets in its presentation of these financial statements. At June 30, 2015, the District has not recognized any reduction in the carrying value of its property.

Inventories

Inventories consist of food and kitchen supplies that are stated at the lower of cost or market value.

Compensated Absences

The District does not accrue accumulated unpaid vacation or sick leave in the general fund because the Administrative Unit plans to pay these costs from future resources. Accordingly, no amount has been accrued for sick pay at June 30, 2015.

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the government-wide financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current resources are reported as obligations of the funds. However, compensated absences that will be paid from governmental funds are reported as liabilities in the fund financial statements only to the extent that they are due for payment during the current fiscal year. General obligation bonds and other long-term obligations that will be paid from governmental funds are recognized as a liability in the fund financial statements when due.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The District's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2015 AND 2014 (CONTINUED)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Fund Balance Policy

Under GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type E=Definitions*, the District has segregated fund balance into five classifications: Non-spendable, Restricted, Committed, Assigned, and Unassigned. These components of fund balance are defined as follows:

- ***Non-spendable Fund Balance:*** Amounts that are not in a spendable form or are required to be maintained intact.
- ***Restricted Fund Balance:*** Amounts that can only be spent for specific purposes stipulated by external resource providers or by enabling legislation.
- ***Committed Fund Balance:*** Amounts that can be used only for specific purposes determined by a formal action of the District's highest level of decision making authority (the Annual District Meeting). Commitments may be changed or lifted only by taking the same formal action that imposed the constraint originally. The action must be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.
- ***Assigned Fund Balance:*** Amounts the District intends to use for a specific purpose; intent can be expressed by the School Board or by an official or body to which the School Board delegates the authority.
- ***Unassigned Fund Balance:*** Amounts that are available for any purpose; these amounts are reported only in the General Fund, with the exception of any deficit fund balance of another governmental fund.

The School Board's policy is to return to the Town of Greenland, any "Unassigned" fund balance at fiscal year-end, to be used to offset the subsequent fiscal year's tax rate.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Prior Period Comparative Financial Information

The basic financial statements include certain prior-year partial comparative information in total but not at the level of detail required for a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2014, from which the summarized information was derived.

Management's Review

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through December 4, 2015, the date the financial statements were available to be issued.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014
(CONTINUED)

2. CASH AND CASH EQUIVALENTS:

The District's cash equivalents are considered to be cash on hand, demand deposits, and cash equivalents with original maturities of three months or less from the date of acquisition.

State regulations require all funds belonging to the District be deposited in solvent banks within the state, except funds that may be deposited in banks outside the state if such banks pledge and deliver collateral to the state treasurer of equal value as the funds deposited. There is no requirement of an in-state bank to collateralize deposits in excess of FDIC insurance.

At June 30, 2015, the bank balances were \$747,249 of which \$250,000 was covered by depository insurance. At June 30, 2015, \$262,607 was deposited in money market accounts and was restricted as to use.

3. CAPITAL ASSETS:

At June 30, 2015 and 2014, capital assets are as follows:

| | 2015 | 2014 |
|--|--------------|--------------|
| Land, buildings, and building improvements | \$ 8,639,037 | \$ 8,614,112 |
| Equipment and fixtures | 111,160 | 111,160 |
| Software and technology infrastructure | 46,635 | 46,635 |
| Total capital assets | 8,796,832 | 8,771,907 |
| Less accumulated depreciation | 3,703,489 | 3,391,162 |
| Net capital assets | \$ 5,093,343 | \$ 5,380,745 |

Depreciation expense for the years ended June 30, 2015 and 2014 was \$312,327.

4. PROPERTY TAXES:

Property taxes levied to support the Greenland, New Hampshire, School District are based on the assessed valuation of the prior April 1st for all taxable real property.

Under state statutes, the Town of Greenland, New Hampshire (an independent governmental unit) collects school district taxes as part of local property tax assessments. As collection agent, the Town is required to pay to the District its share of property tax assessments through periodic payments based on cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes under state statutes.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014
(CONTINUED)

5. GENERAL LONG-TERM DEBT:

General governmental liabilities for retirement of long-term debts are accounted for in the general long-term debt group, except for general obligation debt intended to be serviced by the earnings of an enterprise fund. Amounts due in future periods on long-term debt recorded in the account group are provided by appropriation each year.

At June 30, 2015, the general long-term debt of the District consists of:

| | |
|--|-------------|
| 2003 Serial Bonds, due in annual installments of \$325,000 through August, 2016, and \$320,000 through August, 2022, with variable interest (4.44% at June 30, 2015) | \$2,570,000 |
|--|-------------|

Principal payments with terms in excess of one year mature as follows:

| | |
|------------|--------------------|
| June, 2016 | \$ 325,000 |
| 2017 | 320,000 |
| 2018 | 320,000 |
| 2019 | 320,000 |
| 2020 | 320,000 |
| Thereafter | 965,000 |
| | <u>\$2,570,000</u> |

6. CONTINGENT LIABILITIES - FEDERAL ASSISTANCE:

The District participates in a federally assisted grants program through the New Hampshire Department of Education.

The grants are subject to program compliance audits by the grantors or their representatives. The audits of the contract for or including the year ended June 30, 2015 have not yet been reviewed by the grantor. Accordingly, the District's compliance with applicable contract requirements will be established at some future date after the grantor's review. The amount, if any, of expenditures which may be disallowed by the contracting agencies, cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

7. INTERGOVERNMENTAL REVENUE:

Intergovernmental revenue represents income received from various federal and state agencies including the state tax for adequacy aid and other various restricted grants-in-aid from federal and state sources.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014
(CONTINUED)

8. RESTRICTED NET ASSETS:

Restricted net assets were available for the following purposes at June 30, 2015 and 2014:

| | 2015 | 2014 |
|---|------------|------------|
| Tuition | \$ 215,835 | \$ 215,835 |
| Building and grounds | 40,945 | 20,545 |
| Generator | 4,825 | 4,825 |
| Food service and other special revenue fund | 8,910 | 2,028 |
| School Insurance | 1,002 | 1,002 |
| | <hr/> | <hr/> |
| Total restricted net assets | \$ 271,517 | \$ 244,235 |
| | <hr/> | <hr/> |

9. FUTURE COMMITMENTS:

The District entered into a three year contract with an independent bus company to provide pupil transportation through June 30, 2017. There is an option to extend the contract for an additional two years, through June 30, 2019. Terms of the contract include minimum payments plus escalators tied to the Consumer Price Index. Related rental expense for the year ended June 30, 2015 was \$265,709. Future minimum estimated payments under this contract as of June 30, 2015 are as follows:

| | |
|---------------|-----------|
| June 30, 2016 | \$199,086 |
| 2017 | 204,437 |

10. PENSION PLAN:

At June 30, 2015, the District adopted Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions* and the related GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date* – an amendment of GASB Statement No. 68. This implementation allows the District to report its proportionate share of collective net pension liability, deferred inflows of resources and deferred outflows of resources, and pension expense and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees less than the pension plan's fiduciary net position on the financial statements.

A. Plan Description

Substantially all Greenland School employees participate in the State of New Hampshire Retirement System (the "System"), a cost-sharing multiple-employer defined benefit public employee retirement system (PERS) plan. All full-time employees are eligible to participate in the system. The system is divided into two employee groups: Group I which includes all employees except fire fighters and police officers and Group II which is for fire fighters and police officers (including County Sheriff's Departments). The New Hampshire Retirement System issues annually a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the New Hampshire Retirement System, 54 Regional Drive, Concord, NH, 03301.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014
(CONTINUED)

10. PENSION PLAN: (Continued)

Group I employees retiring at or after age 60 but before age 65 are entitled to annual retirement benefits equal to 1.667% of the average of their three highest paid years of compensation, multiplied by their years of service. At age 65 the benefit is recalculated at 1.516% of AFC multiplied by their years of service credit. Earlier retirement allowances at reduced rates are available after age 50 with 10 years of service. Benefits fully vest upon reaching 10 years of service or attaining age 60.

Effective for members hired on or after July 1, 2011, the age requirement for retiring, regardless of the years of service, increased from age 60 to 65.

Contributions to the pension plan for the years ended June 30, 2015 and 2014, totaled \$333,726 and \$333,855, respectively, equal to the required contributions for each year.

Group II Employees who attain age 45 with 20 years or more of service are entitled to annual retirement benefits equal to 2.5% of the average of their three highest paid years of service, multiplied by their years of service, not to exceed 40. Benefits vest ratably beginning after 10 years of service.

The system also provides death and disability benefits. Cost-of-living increases have been periodically granted to retirees by the New Hampshire State Legislature.

B. Actuarial Assumptions

The total pension liabilities in the July 1, 2013 actuarial valuations were determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|---------------------------|--|
| Inflation | 3.0% |
| Salary increases | 3.75 -5.8% average, including inflation |
| Investment rate of return | 7.75%, net of pension plan investment expense, including inflation |

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the largest asset allocation percentage and by adding expected inflation. The target allocation and best estimates of weighted average long-term expected real rates of return for each major asset class are summarized in the following table:

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014
(CONTINUED)

10. PENSION PLAN: (Continued)

B. Actuarial Assumptions *(continued)*

| Asset Class | Target Allocation | Weighted Average Long-Term Expected Real Rate of Return (Net of inflation assumption of 3.0%) |
|----------------------|-------------------|---|
| Fixed income | 25% | (1.75)-2.0% |
| Domestic equity | 30% | 3.3% |
| International equity | 20% | 4.25-6.5% |
| Real estate | 10% | 3.3% |
| Private equity | 5% | 5.8% |
| Private debt | 5% | 5.0% |
| Opportunistic | 5% | 2.5% |
| Total | 100% | |

C. Discount Rate

The discount rate used to measure the total pension liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net positions was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

D. Pension Liability Sensitivity

The following presents the District's proportionate share of the net pension liability for the pension plan, calculated using the discount rate for the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

| | 1% Decrease in Discount Rate | Discount Rate | 1% Increase in Discount Rate |
|---|------------------------------------|------------------|------------------------------------|
| Discount rate | 6.75% | 7.75% | 8.75% |
| District's proportionate share of the net pension liability | \$ 4,347,827 | \$3,300,903 | \$ 2,417,667 |

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014
(CONTINUED)

10. PENSION PLAN: (Continued)

E. Pension Liabilities and Pension Expense

At June 30, 2015, the District reported a liability of \$3,300,903 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2013. The District's proportion of the net pension liability was based on actual contributions by the District during the relevant fiscal year relative to the actual contributions of all participating plan members, excluding contributions to separately finance specific liabilities of individual employers or NHRS. At June 30, 2014, the District's proportion was approximately 0.0879 percent, which was a decrease of 0.0003 percent from its proportion measured as of June 30, 2013.

For the year ended June 30, 2015, the District recognized pension expense of \$221,167.

F. Future Recognition of Deferred Outflows of Resources and Deferred Inflows of Resources

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in the collective pension expense as follows:

| Year Ended June 30, | Amount |
|------------------------|-----------|
| 2016 | (108,227) |
| 2017 | (108,227) |
| 2018 | (108,227) |
| 2019 | (1,604) |
| 2020 | - |
| Thereafter | - |

11. CONTINGENCIES:

The District at times is involved in threatened and actual damage claims against the District, arising in the normal course of business. Management believes that any settlement of these matters will not have a materially adverse effect on the financial position of the District.

12. EMPLOYEE COMPENSATED ABSENCES:

The District does not accrue accumulated unpaid vacation or personal pay in the general fund because the District plans to pay these costs from future resources. Accordingly, the accrued vacation and personal pay at June 30, 2015, of \$45,146 for the District is added to the General Long-Term Debt Account Group in accordance with Governmental Accounting Standards.

(Continued)

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014
(CONTINUED)

13. PRIOR PERIOD ADJUSTMENT:

The beginning net position of the governmental activities has been decreased to reflect a change in accounting principle. As mentioned in Note 10, the District implemented GASB 68, *Accounting and Financial Reporting for Pensions* and the related GASB Statement No 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date* – an amendment of GASB Statement No. 68, which records the District's proportionate share of collective net pension liability, deferred inflows of resources and deferred outflows of resources, and pension expense on the District's government-wide financial statements. Beginning governmental activities net position has been restated from \$3,022,034 to \$(777,513) (a decrease of \$3,799,547). Prior year partial comparative information does not reflect this change in accounting principle because the cost-sharing multiple-employer defined benefit pension plans in which the District participates have not made this information available.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2015

| | Federal Projects | Private Projects | School Lunch Programs | Totals |
|--|---------------------|---------------------|-----------------------------|---------------|
| ASSETS: | | | | |
| Due from other governments | \$ 4,791 | \$ - | \$ 1,135 | \$ 5,926 |
| Inventories | - | - | 3,010 | 3,010 |
| Due from other funds | - | 5,900 | - | 5,900 |
| TOTAL ASSETS | \$ 4,791 | \$ 5,900 | \$ 4,145 | \$ 14,836 |
| LIABILITIES AND FUND BALANCE: | | | | |
| Liabilities: | | | | |
| Accounts payable | \$ - | \$ - | \$ - | \$ - |
| Due to other funds | 4,791 | - | 1,135 | 5,926 |
| TOTAL LIABILITIES | 4,791 | - | 1,135 | 5,926 |
| Fund Balance: | | | | |
| Reserved for special purposes | - | 5,900 | 3,010 | 8,910 |
| TOTAL FUND BALANCE | - | 5,900 | 3,010 | 8,910 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 4,791 | \$ 5,900 | \$ 4,145 | \$ 14,836 |

The accompanying notes are an integral part of these financial statements.

GREENLAND, NEW HAMPSHIRE, SCHOOL DISTRICT

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ALL SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2015

| | Federal Projects | Private Projects | School Lunch Programs | Totals |
|---|---------------------|---------------------|-----------------------------|-------------|
| REVENUES: | | | | |
| Intergovernmental | \$ 31,613 | \$ - | \$ 16,495 | \$ 48,108 |
| Food and milk sales | - | - | 58,359 | 58,359 |
| Contributions and donations | - | 9,925 | - | 9,925 |
| TOTAL REVENUES | 31,613 | 9,925 | 74,854 | 116,392 |
| EXPENDITURES: | | | | |
| Food service | - | - | 101,621 | 101,621 |
| Instruction | 31,613 | 4,425 | - | 36,038 |
| TOTAL EXPENDITURES | 31,613 | 4,425 | 101,621 | 137,659 |
| EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES | - | 5,500 | (26,767) | (21,267) |
| OTHER FINANCING SOURCES: | | | | |
| Operating transfers - in | - | - | 28,149 | 28,149 |
| Operating transfers - out | - | - | - | - |
| TOTAL OTHER FINANCING SOURCES | - | - | 28,149 | 28,149 |
| EXCESS OF REVENUE AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES | - | 5,500 | 1,382 | 6,882 |
| FUND BALANCE AT BEGINNING OF YEAR | - | 400 | 1,628 | 2,028 |
| FUND BALANCE AT END OF YEAR | \$ - | \$ 5,900 | \$ 3,010 | \$ 8,910 |

The accompanying notes are an integral part of these financial statements.



Bernard, Johnson & Company, P.C.

Certified Public Accountants and Business Advisors

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Greenland School Board
Greenland, New Hampshire, School District
Greenland, NH 03840

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the Greenland, New Hampshire, School District (the "District"), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 4, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Barard Johnson & Company P.C.

Topsfield, Massachusetts
December 4, 2015

**TRANSFER STATION
HOURS OF OPERATION
Wednesday's 8:00 AM – 5:00 PM
Saturday's 8:00 AM – 5:00 PM**

The Town of Greenland requires a dump sticker to be displayed on resident vehicles using the Transfer Station. These are obtained when registering your vehicles – only town residents are allowed to use the facility. If a vehicle is being rented or borrowed, a one-day permit may be obtained from the Town Clerk's office. The Transfer Station is for residential waste only. Businesses are only authorized to use the Transfer Station for recycling paper/cardboard, with a permit.

What is acceptable in the burn pit?

"Brush": Pallets, tree tops, limbs, saplings and tree cuttings to include attached leaves, which are three (3) inches in diameter or less. Any timber, board, or sawn dimensional lumber.

Stumps, yard debris, leaves and grass clippings are not accepted.

ACCEPTED FOR A FEE: televisions, furniture and other small items, electronics, any building materials such as plywood or wafer board, pressed board, drywall, sheet rock, shingles and ceiling tiles.

What is acceptable at the metals pit?

"White Goods": Refrigerators, freezers, (with doors removed), air conditioners, humidifiers, washing machines, clean light iron and other clean light metal. NO pressure vessels of any kind (such as propane tanks, fire extinguishers). To dispose of a refrigerator, air conditioner, freezer or other appliance containing Freon – a Freon removal sticker must be purchased at the Transfer Station for \$10.00 to cover the cost of removal and certification of the Freon.

Recycling in Greenland is Mandatory

Paper, Plastic, Tin & Glass can all be mixed together (all containers should be empty)

Paper: Newspapers and inserts, magazines, junk mail, flattened cardboard, pizza boxes, cereal boxes, office paper, gift wrap, telephone books, paperback books, envelopes, egg cartons, brown bags.

Plastic– all bottles, containers labeled 1 – 7 (caps removed). **Please crush bottles.** Aluminum foil, foil pie plates and cat food cans. **Aluminum beverage cans** must now be separated from other materials. **Please crush cans.**

Glass of any type, color, shape, ceramics, or porcelain can be recycled. Light bulbs or fluorescent bulbs are accepted in a separate location.

PLEASE SEE ATTENDANT FOR ANY AND ALL FEE ITEMS

**HOUSEHOLD HAZARDOUS WASTE – SEMI-ANNUAL COLLECTIONS IN PORTSMOUTH –
WATCH FOR DATES FOR 2016.**

